

## Section 14

### Federal Government Finances and Employment

This section presents statistics relating to the financial structure and the civilian employment of the Federal Government. The fiscal data cover the essential apparatus of public financing, namely appropriations, taxes, receipts, expenditures, and debt. The personnel data relate to civil staffing and payrolls for the various public functions and agencies, to employee characteristics, and to civil service status.

Principal sources of the fiscal data are *The Budget of the United States Government*, published annually by the Bureau of the Budget, and the Treasury Department's annual *Combined Statement of Receipts, Expenditures, and Balances*, the official report relating to the receipts and the appropriation accounts from which disbursements are made under Congressional appropriations. The *Annual Report of the Secretary of the Treasury* is a convenient summary of yearly data relating to somewhat broader fields.

The day-to-day cash operations of the Federal Government clearing through the accounts of the Treasurer of the United States are reported in the *Daily Statement of the United States Treasury*. The issue for the last day of the month contains information as to the public debt receipts and expenditures for the month and the outstanding public debt as of that day.

Receipts and expenditures of the Government classified as to budgetary and non-budgetary transactions and showing the budget surplus or deficit appear in the *Monthly Statement of Receipts and Expenditures of the United States Government*. The monthly *Treasury Bulletin* contains analytical material on fiscal operations and related Treasury activities, including financial statements of Government corporations and business-type enterprises. Another special aspect of Federal finances is presented in the Treasury Department's monthly *Circulation Statement of United States Money*.

Tax data are compiled by the Internal Revenue Service of the Treasury Department. The *Annual Report of the Commissioner of Internal Revenue* gives a detailed account of tax collections by kind of tax and geographic area. The agency's three annual *Statistics of Income* reports present detailed data from individual income tax returns, corporation income tax returns, and business tax returns, respectively; the latter presents income data for sole proprietorships and partnerships along with summary statistics for corporations. Biennial *Statistics of Income* publications present data from fiduciary income tax, estate tax, and gift tax returns.

Federal employment and payroll figures are compiled primarily by the Civil Service Commission and published in its regular *Annual Report* and its *Monthly Report of Federal Employment*. The Commission also publishes annual reports on the pay of Federal employees entitled *Pay Structure of the Federal Civil Service* and on occupations of both white-collar and blue-collar Federal workers. Data on Federal employment are also issued by the Bureau of Labor Statistics in its *Monthly Labor Review*.

**Major budget concepts.**—Data on Government financial transactions are used for so many purposes that no single budgetary system is wholly adequate for complete analysis of the effect of Federal fiscal operations on the level and composition of economic activity. For this reason, several accounting concepts have been developed, among which the major ones are the administrative budget, the consolidated cash statement of Federal transactions, and the Federal sector of the national income and product accounts.

The *administrative budget* is primarily a presentation of administration policies. It covers receipts and expenditures of government-owned funds, of which there are four types. (1) The general fund is credited with all receipts not earmarked by law for a specific purpose and is charged with the amounts appropriated by the Congress for the general support of the Government. (2) Special fund accounts are credited with receipts from specific sources as authorized by law but not generated from a cycle of operations and may be expended only for the particular purposes specified by law. (3) Public enterprise (revolving) funds finance a cycle of operations in which expenditures generate receipts, primarily from the public. (4) Intragovernmental revolving and management funds finance a continuing cycle of operations with receipts derived from those operations and facilitate financing operations within and between Government agencies. For many years, the administrative budget served as the principal plan for conducting the affairs of Government and so long as federally-owned funds provided the bulk of financial support for governmental programs, it provided adequate coverage of Federal financial transactions.

The administrative budget does not include trust funds, which consist of money held in trust by the Government for use in carrying out specific purposes or programs in accordance with the terms of a trust agreement or statute. In recent years, trust fund operations have grown so rapidly that the flow of financial transactions between the Federal Government and the public is considerably larger than indicated by the administrative budget.

The *consolidated cash statement* of Federal receipts and payments, commonly called the "cash budget," is more comprehensive than the administrative budget. It covers not only funds wholly owned by the Federal Government but also the financial transactions of Federal trust funds, the largest of which are the social security and highway trust funds, and the transactions of Government-sponsored enterprises, which include the Federal Deposit Insurance Corporation; the Federal intermediate credit, land, and home loan banks; and banks for cooperatives.

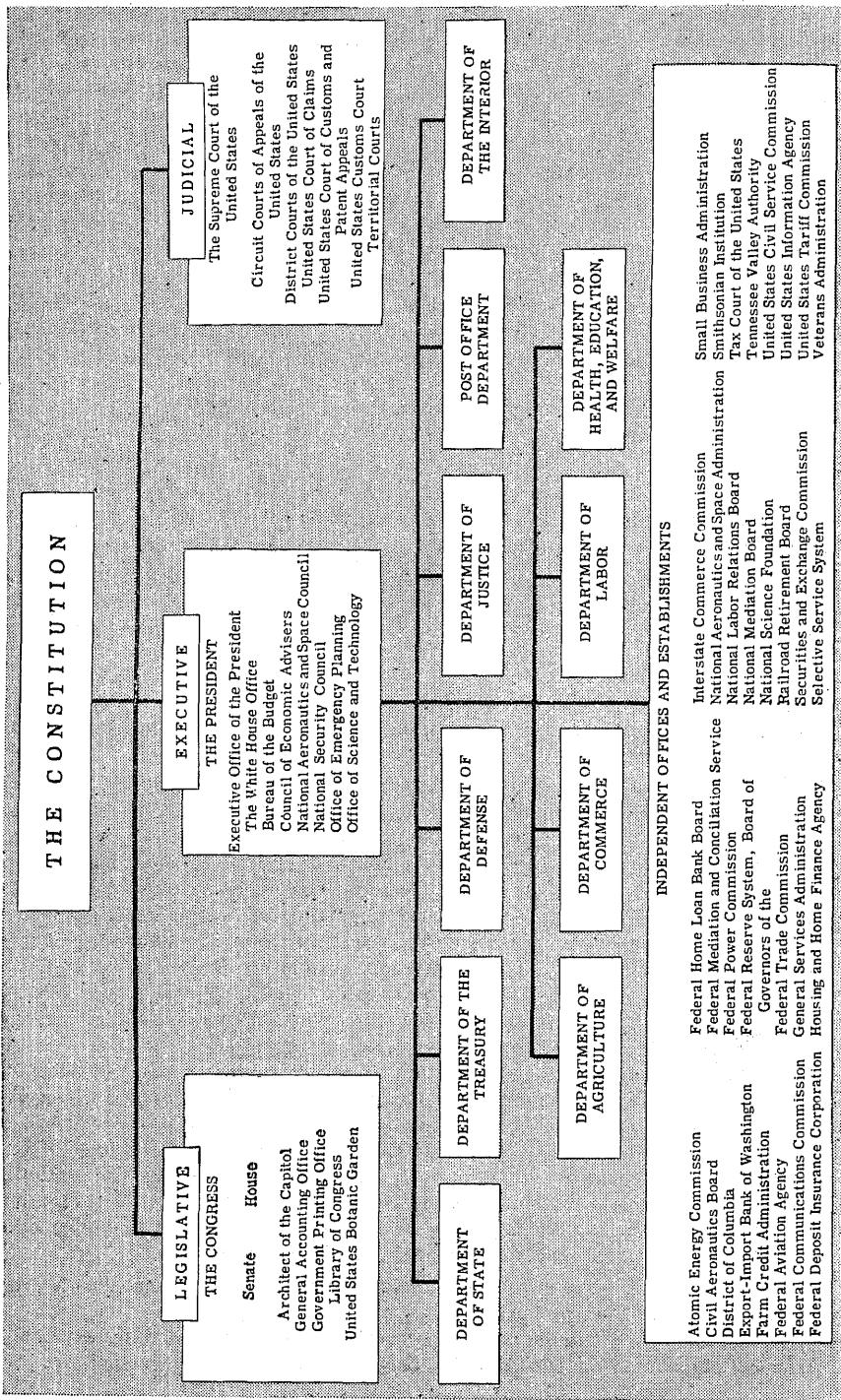
The Federal sector of the *national income and product accounts* provides a measure of the direct impact of Federal fiscal activity on the Nation's economy. Like the cash budget, this account includes most trust fund transactions. In contrast to both the cash and administrative budgets, however, it records only those receipts and expenditures which directly affect the current flow of income and output. Therefore, it excludes such capital or financial transactions as loans, mortgages, and the purchase or sale of existing assets, which represent neither the production of current output nor incomes earned in production. Also, whereas the cash and administrative budgets count business tax receipts as they are collected and generally count expenditures at the time of payment, the Federal sector account records some taxes as they accrue and records purchases when delivery is made.

The Federal sector account is especially suited for an analysis of fiscal policy; it was specifically designed to complement the data on private expenditures and incomes contained in the national income accounts. For purposes of analyzing the Federal impact on financial markets, however, the cash budget is generally more useful than the national income accounts since the actual flow of cash payments to the Government may be more significant than the accrual of tax liabilities.

**Treasury receipts and expenditures.**—All receipts of the Government, with a few exceptions, are deposited to the credit of the Treasurer of the United States, regardless of their ultimate disposition or availability for expenditure. Under the Constitution, no money may be withdrawn from the Treasury unless appropriated by the Congress.

The Treasury Department uses two bases for the reporting of receipts and expenditures. (1) Receipts based on the latest available reports of deposits in Government

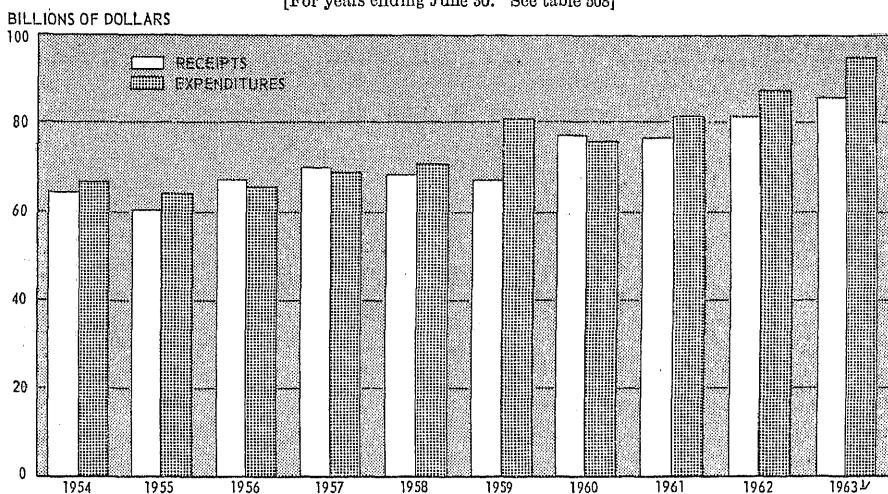
FIG. XXIII. THE GOVERNMENT OF THE UNITED STATES  
 [As of June 30, 1962. Only the more important agencies are shown. See table 535.]



Source: General Services Administration, National Archives and Records Service.

FIG. XXIV. FEDERAL ADMINISTRATIVE BUDGET TOTALS: 1954 TO 1963

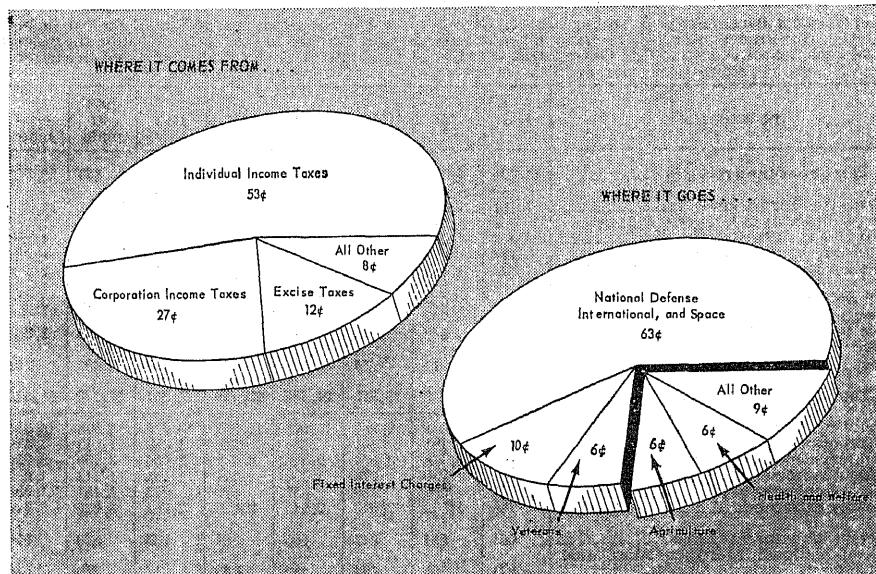
[For years ending June 30. See table 508]

<sup>1</sup>Estimated.

Source: Chart prepared by Department of Commerce, Bureau of the Census. Data are from Treasury Department.

FIG. XXV. THE FEDERAL BUDGET DOLLAR: 1964

[For year ending June 30. See table 515]



Source: Chart prepared by Department of Commerce, Bureau of the Census. Data are from Bureau of the Budget.

## No. 508. FEDERAL ADMINISTRATIVE BUDGET TOTALS AND THE PUBLIC DEBT: 1940 TO 1964

[In millions of dollars, except per capita. For years ending June 30. Certain interfund transactions excluded from administrative budget receipts and expenditures. See also *Historical Statistics, Colonial Times to 1957*, series Y 254-257]

YEAR	Re- ceipts <sup>1</sup>	Ex- pendi- tures	Surplus (+) or defi- cit (-)	PUBLIC DEBT <sup>2</sup>		YEAR	Re- ceipts <sup>1</sup>	Ex- pendi- tures	Surplus (+) or defi- cit (-)	PUBLIC DEBT <sup>2</sup>	
				Total	Per capita <sup>3</sup>					Total	Per capita <sup>3</sup>
1940	5,137	9,055	-3,918	42,968	\$325	1953	64,671	74,120	-9,449	266,071	\$1,667
1941	7,096	13,255	-6,159	48,961	367	1954	64,420	67,537	-3,117	271,260	1,670
1942	12,547	34,037	-21,490	72,422	537	1955	60,209	64,380	-4,180	274,374	1,660
1943	21,947	79,368	-57,420	136,696	1,000	1956	67,850	66,224	+1,626	272,751	1,622
1944	43,563	94,986	-51,423	201,003	1,452	1957	70,562	68,966	+1,596	270,527	1,580
1945	44,362	98,303	-53,941	258,682	1,849	1958	68,550	71,369	-2,819	276,343	1,588
1946	39,650	60,326	-20,676	269,422	1,905	1959	67,915	80,342	-12,427	284,706	1,606
1947	39,677	58,923	+754	258,286	1,792	1960	77,763	76,530	+1,224	286,331	1,585
1948	41,375	32,955	+8,419	252,202	1,721	1961	77,659	81,515	-3,856	288,071	1,573
1949	37,663	39,474	-1,811	252,770	1,695	1962	81,409	87,787	-6,378	293,201	1,598
1950	36,422	39,544	-3,122	257,357	1,697						
1951	47,480	43,970	+3,510	255,222	1,653	1963 est.	85,500	94,311	-8,811	303,494	1,599
1952	61,287	65,303	-4,017	269,105	1,650	1964 est.	86,900	98,802	-11,902	315,604	1,636

<sup>1</sup> Gross receipts less refunds of receipts and transfers of tax receipts to the old-age and survivors insurance trust fund, the disability insurance trust fund, the railroad retirement account, the unemployment trust fund, and the highway trust fund.

<sup>2</sup> Excludes guaranteed obligations. Change in public debt from year to year reflects not only the budget surplus or deficit but also changes in the Government's cash on hand, and the use of corporate debt and investment transactions by certain Government enterprises.

<sup>3</sup> Based on Bureau of the Census estimated population as of July 1. Beginning 1959, includes Alaska, and 1960, Hawaii.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*, and records.

## No. 509. FEDERAL TRUST FUND RECEIPTS AND EXPENDITURES, BY MAJOR FUND: 1957 TO 1964

[In millions of dollars. For years ending June 30. Receipts based on collections received and deposited, including U.S. Government securities received in lieu of cash and contributions to the trust funds from the general fund; excludes conversion of U.S. Government securities on hand into cash. Expenditures stated on a checks-issued basis, less refunds collected; excludes net investments in U.S. Government securities]

DESCRIPTION	1957	1958	1959	1960	1961	1962	1963 estimate	1964 estimate
	14,301	16,153	16,769	20,342	23,583	24,325	26,863	29,540
<b>Total trust fund receipts</b>								
Federal OASI trust fund	7,101	7,824	8,109	10,360	11,824	12,011	13,781	15,569
Federal disability insurance trust fund	339	943	929	1,062	1,083	1,092	1,141	1,177
Unemployment trust fund	1,912	1,855	1,997	2,703	3,803	3,985	4,042	4,238
Railroad retirement account	723	695	758	1,403	1,051	1,081	1,111	1,219
Federal employees funds	1,307	1,458	1,741	1,766	2,033	2,086	2,160	2,339
Highway trust fund	1,482	2,044	2,088	2,541	2,799	2,955	3,224	3,310
Veterans life insurance funds	677	707	698	703	725	718	735	728
Other trust funds	681	638	555	711	779	925	1,160	1,304
Deduct: Interfund transactions (included in both receipts and expenditures)	10	11	135	908	515	528	491	454
<b>Total trust fund expenditures</b>	12,938	15,265	19,573	21,185	22,780	25,201	27,275	28,382
Federal OASI trust fund	6,665	8,041	9,380	11,073	11,762	13,270	14,518	15,331
Federal disability insurance trust fund	1	181	361	561	746	1,089	1,246	1,319
Unemployment trust fund	1,644	3,148	3,054	2,736	4,734	3,006	3,750	3,770
Railroad retirement account	682	730	778	1,136	1,124	1,135	1,111	1,099
Federal employees funds	586	662	733	852	879	982	1,181	1,283
Highway trust fund	906	1,512	2,613	2,945	2,620	2,784	3,000	3,391
Veterans life insurance funds	601	664	642	665	801	723	870	846
Federal National Mortgage Association trust fund	971	105	134	988	1,89	317	250	485
Other trust funds	570	952	731	755	774	948	1,073	1,288
Deposit funds	216	1,91	1,9	1,102	191	1,517	1,628	1,29
Deduct: Interfund transactions (included in both receipts and expenditures)	10	11	135	908	515	528	491	454
Government-sponsored enterprises	46	1,627	1,292	484	1,239	1,092	1,135	332
<b>Net accumulation</b>	1,363	888	-2,804	-843	803	-876	-412	1,158

<sup>1</sup> Deduct.

Source: Executive Office of the President, Bureau of the Budget: *Budget of the United States Government*.

**No. 510. GOVERNMENT CASH RECEIPTS FROM AND PAYMENTS TO THE PUBLIC: 1950 TO 1964**

[In billions of dollars. For years ending June 30. The public is defined to comprise individuals; banks (including Federal Reserve and Postal Savings System); private corporations; other businesses; State, local, and foreign governments; and international organizations. For additional explanation, see 1964 *Budget*, pp. 324-327. See also *Historical Statistics, Colonial Times to 1957*, series Y 380-382.]

YEAR	TOTAL			FEDERAL <sup>1</sup>			STATE AND LOCAL <sup>2</sup>		
	Receipts	Pay- ments	Excess of re- ceipts (+) or pay- ments (-)	Receipts	Pay- ments	Excess of re- ceipts (+) or pay- ments (-)	Receipts	Pay- ments	Excess of re- ceipts (+) or pay- ments (-)
1950	58.2	61.5	-3.3	40.9	43.1	-2.2	17.3	18.4	-1.1
1951	72.5	65.2	+7.3	53.4	45.8	+7.6	19.1	19.4	-3
1952	88.7	88.9	-2	68.0	68.0	( <sup>3</sup> )	20.7	20.9	-2
1953	93.9	99.1	-5.2	71.5	76.8	-5.3	22.4	22.3	+1
1954	95.6	96.1	-4	71.6	71.9	-2	24.0	24.2	-2
1955	93.5	97.5	-4.0	67.8	70.5	-2.7	25.7	27.0	-1.3
1956	105.8	101.6	+4.2	77.1	72.6	+4.5	28.7	29.0	-3
1957	113.5	111.8	+1.7	82.1	80.0	+2.1	31.4	31.8	-4
1958	115.0	118.2	-3.2	81.9	83.4	-1.5	33.1	34.8	-1.7
1959	117.0	132.3	-15.3	81.7	94.8	-13.1	35.3	37.5	-2.2
1960	134.5	132.9	+1.6	95.1	94.3	+8	39.4	38.6	+8
1961	139.2	141.7	-2.5	97.2	99.5	-2.3	42.0	42.2	-2
1962	146.7	153.3	-6.6	101.9	107.7	-5.8	44.8	45.7	-9
1963 estimate				108.4	116.8	-8.3			
1964 estimate				112.2	122.5	-10.3			

<sup>1</sup> Receipts from and payments to public exclude intragovernmental financial transactions but include operations of trust (including deposit) accounts and Government-sponsored enterprises as reflected on the books of the Treasury of the United States as well as administrative budget accounts of Federal Government.

<sup>2</sup> Estimated by Council of Economic Advisers from receipts and expenditures in the national income accounts. Cash receipts consist of personal tax and nontax receipts, indirect business tax and nontax accruals, and corporate tax accruals adjusted to a collection basis. Cash payments are total expenditures less Federal grants-in-aid and less contributions for social insurance. (Federal grants-in-aid are therefore excluded from State and local receipts and payments and included only in Federal payments.)

<sup>3</sup> Less than \$50 million.

<sup>4</sup> Receipts reflect new depreciation guidelines and investment tax credit. For details, see source.

Source: Executive Office of the President, Council of Economic Advisers; published in *Economic Report of the President*, January 1963. Data from Treasury Department, Bureau of the Budget, and Department of Commerce, except as noted.

**No. 511. FEDERAL RECEIPTS AND EXPENDITURES IN THE NATIONAL INCOME ACCOUNTS: 1950 TO 1964**

[In billions of dollars. For years ending June 30. Beginning 1960, includes Alaska and Hawaii. Includes transactions of trust accounts; excludes capital transactions of a financial nature and certain lending transactions. Business taxes included on an accrual basis; purchases timed with delivery of goods and services; Commodity Credit Corporation guaranteed price-support crop loans financed by banks counted as expenditures when loans are made]

YEAR	RECEIPTS					EXPENDITURES						Surplus (+) or deficit (-) on income and product account
	Total	Per- sonal tax and nontax receipts	Corpo- rate profits tax ac- cruals	Indirect busi- ness tax and nontax accruals	Contri- bu- tions for so- cial in- surance	Total	Pur- chases of goods and ser- vices	Trans- fer pay- ments	Grants- in-aid to State and local govern- ments	Net inter- est paid	Subsi- dies less current surplus of gov- ern- ment enter- prises	
1950	42.0	16.5	11.7	8.3	5.5	42.2	20.0	14.4	2.4	4.4	1.0	-2
1951	61.7	23.5	21.8	9.6	6.6	45.3	26.5	10.5	2.4	4.6	1.3	+16.3
1952	65.5	29.0	19.3	9.9	7.3	66.0	47.7	10.5	2.5	4.8	1.1	-1.1
1953	69.9	31.5	19.8	11.0	7.6	76.2	56.8	11.1	2.8	4.8	.9	-6.3
1954	65.9	30.4	17.1	10.7	7.7	74.5	53.9	11.9	2.8	4.9	1.0	-8.6
1955	67.0	29.9	18.4	10.4	8.3	68.1	45.0	13.8	2.9	4.9	1.4	-1.1
1956	76.3	33.5	21.0	11.2	10.5	69.5	45.2	14.3	3.1	5.0	1.9	+6.8
1957	80.9	36.7	20.4	12.1	11.7	76.5	48.3	16.1	3.6	5.5	3.1	+4.4
1958	77.8	36.3	17.3	12.0	12.3	82.8	50.5	19.4	4.5	5.6	2.7	-4.9
1959	85.9	38.7	21.1	12.3	13.8	90.3	53.9	21.8	6.0	5.8	2.7	-4.4
1960	95.5	43.1	21.8	13.9	16.7	92.2	53.1	22.8	6.7	6.9	2.7	+3.3
1961	95.5	44.0	19.8	13.6	18.0	97.7	54.8	25.9	6.6	6.9	3.4	-2.2
1962	104.0	47.6	21.9	14.6	19.8	105.7	59.8	27.8	7.3	6.6	4.2	-1.7
1963 est.	108.8	50.1	21.7	15.3	21.8	113.2	64.4	29.7	7.8	7.3	4.0	-4.3
1964 est.	111.4	48.8	23.3	15.8	23.4	119.0	68.2	30.9	8.8	7.5	3.6	-7.6

<sup>1</sup> Receipts reflect new depreciation guidelines and investment tax credit. For details, see source.

Source: Executive Office of the President, Council of Economic Advisers; published in *Economic Report of the President*, January 1963. Data from Department of Commerce and Bureau of the Budget.

**No. 512. RECONCILIATION OF FEDERAL ADMINISTRATIVE BUDGET AND CONSOLIDATED CASH STATEMENT WITH NATIONAL INCOME ACCOUNTS: 1960 TO 1964**

[In billions of dollars. For years ending June 30]

RECEIPTS AND EXPENDITURES	1960	1961	1962 <sup>1</sup>	1963 est. <sup>2</sup>	1964 est. <sup>1</sup>
<b>Administrative budget receipts</b>	<b>77.8</b>	<b>77.7</b>	<b>81.4</b>	<b>85.5</b>	<b>86.9</b>
Less: Intragovernmental transactions	3.0	3.9	3.8	3.9	4.2
Receipts from exercise of monetary authority	.1	.1	.1	(2)	
Plus: Trust fund receipts	20.3	23.6	24.3	26.9	29.5
<b>Equals: Federal cash receipts from the public</b>	<b>95.1</b>	<b>97.2</b>	<b>101.9</b>	<b>108.4</b>	<b>112.2</b>
Adjustments for agency coverage: Less: Dist. of Col. revenues	.2	.2	.3	.4	.4
Adjustments for netting and consolidation:					
Less: Interest, dividends, and other earnings	1.4	1.1	1.0	1.1	1.2
Plus: Contributions to Federal employees' retirement funds, etc.	1.6	1.7	1.8	1.8	1.9
Adjustments for timing: Plus: Excess of corporate tax accruals over collections; personal taxes, social insurance contributions, etc.	1.4	-7	2.5	1.4	-1
Adjustments for capital transactions: <sup>3</sup> Less: Realization upon loans and investments, sale of Government property, etc.	.9	1.5	.8	1.4	1.0
<b>Equals: Receipts—National income accounts</b>	<b>95.5</b>	<b>95.5</b>	<b>104.0</b>	<b>108.8</b>	<b>111.4</b>
<b>Administrative budget expenditures</b>	<b>76.5</b>	<b>81.5</b>	<b>87.8</b>	<b>94.3</b>	<b>98.8</b>
Less: Intragovernmental transactions	3.0	3.9	3.8	3.9	4.2
Accrued interest and other noncash expenditures (net)	.4	.8	1.5	.9	.5
Plus: Trust fund expenditures	20.7	23.0	24.1	27.1	28.0
Government-sponsored enterprise expenditures (net)	.5	-2	1.1	1	4
<b>Equals: Federal cash payments to the public</b>	<b>94.3</b>	<b>99.5</b>	<b>107.7</b>	<b>116.8</b>	<b>122.5</b>
Adjustments for agency coverage: Less: Dist. of Col. expenditures	.3	.3	.3	.4	.4
Adjustments for netting and consolidation:					
Less: Interest received and proceeds of Government sales	.9	.7	.9	1.4	1.3
Plus: Contributions to Federal employees' retirement funds, etc.	1.6	1.7	1.8	1.8	1.9
Adjustments for timing:					
Less: Commodity Credit Corporation foreign currency exchanges	.9	1.0	.9	1.0	1.0
Plus: Excess of interest accruals over payments on savings bonds and Treasury bills	.6	.2	.7	.6	.6
Excess of deliveries over expenditures and misc. items <sup>4</sup>	-3	.8	1.2	.7	.3
Adjustments for capital transactions: <sup>5</sup>					
Less: Loans, Federal National Mortgage Association secondary market mortgage purchases, redemption of International Monetary Fund notes, etc.	1.0	1.1	2.2	2.4	2.4
Trust and deposit fund items	.7	.1	1.2	1.4	1.2
Purchase of land and existing assets	.1	.1	.1	.1	.1
Other <sup>6</sup>			1.3		
<b>Equals: Expenditures—National income accounts</b>	<b>92.2</b>	<b>97.7</b>	<b>105.7</b>	<b>113.2</b>	<b>119.0</b>

<sup>1</sup> Receipts reflect new depreciation guidelines and investment tax credit. <sup>2</sup> Less than \$50 million.

<sup>3</sup> Transactions in financial assets and liabilities, land, and secondhand assets. Acquisition of newly produced tangible assets included in expenditures for goods and services as defined in national income and product accounts.

<sup>4</sup> Excluding effects of new guidelines and investment tax credit, receipts were \$104.8 billion.

<sup>5</sup> Includes net change in Commodity Credit Corporation guaranteed nonrecourse loans and increase in clearing account. <sup>6</sup> Commodity Credit Corporation inventory valuation adjustment.

Source: Executive Office of the President, Council of Economic Advisers; published in *Economic Report of the President*, January 1963. Data from Bureau of the Budget and Department of Commerce.

**No. 513. NEW OBLIGATIONAL AUTHORITY, BY AGENCY: 1962 TO 1964**

[In millions of dollars. For years ending June 30. New obligational authority consists of appropriations and other amounts authorized by Congress, permitting government agencies to incur obligations requiring payments of money and purchases of Government's own securities. For further details, see source.]

AGENCY	1962	1963 est.	1964 est.	AGENCY	1962	1963 est.	1964 est.
<b>Administrative budget funds</b>	<b>92,862</b>	<b>103,192</b>	<b>107,927</b>	<b>Administrative budget funds—Con.</b>			
Legislative Branch	129	161	149	General Services Admin.	606	631	650
The Judiciary	59	66	60	Housing and Home Finance Agency	861	798	829
Executive Office of the President	27	24	33	National Aeronautics and Space Administration	1,825	3,673	5,712
Funds appropriated to the President	4,170	7,038	5,189	Veterans Administration	5,447	5,595	5,580
Department of Agriculture	7,410	6,753	8,144	Other independent agencies	1,088	3,296	1,481
Department of Commerce	827	809	981	District of Columbia	65	60	67
Department of Defense:				Allowances, undistributed		100	450
Military functions	48,170	49,961	52,181	<b>Trust funds</b>	<b>25,952</b>	<b>28,147</b>	<b>30,803</b>
Civil functions	1,016	1,093	1,146	Funds appropriated to the President		870	864
Department of Health, Education, and Welfare	4,629	5,303	7,158	Department of Commerce	3,366	3,593	3,715
Department of the Interior	929	1,130	1,279	Department of Health, Education, and Welfare		13,087	14,922
Department of Justice	207	318	355	Department of Labor	3,985	4,042	4,288
Department of Labor	644	351	527	Veterans Administration	720	737	730
Post Office Department	874	806	565	Civil Service Commission	2,075	2,152	2,331
Department of State	300	427	374	Railroad Retirement Board	1,081	1,111	1,219
Treasury Department	10,204	10,821	11,297	Other agencies	767	726	818
Atomic Energy Com.	2,547	3,135	2,893				
Federal Aviation Agency	729	756	810				

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*.

# Receipts and Expenditures

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## No. 514. FEDERAL ADMINISTRATIVE BUDGET EXPENDITURES, BY ORGANIZATION UNIT: 1957 TO 1964

[In millions of dollars. For years ending June 30. Expenditures reported on a checks-issued basis. See also headnote, table 508. Figures for early years have not been revised to reflect changes in organizational structure]

DESCRIPTION OR ORGANIZATION UNIT	1957	1958	1959	1960	1961	1962	1963 esti- mate	1964 esti- mate
<b>Total</b>	<b>68,966</b>	<b>71,369</b>	<b>80,342</b>	<b>76,539</b>	<b>81,515</b>	<b>87,787</b>	<b>94,311</b>	<b>98,802</b>
Legislative branch	97	99	118	126	133	153	159	155
The Judiciary	39	44	47	49	52	57	65	69
Executive Office of the President	10	75	56	56	69	29	25	31
Funds appropriated to the President	4,110	4,081	1,776	1,756	1,882	3,443	4,359	4,375
Department of Agriculture	5,006	4,875	7,091	5,419	5,929	6,669	7,493	6,565
Department of Commerce	502	327	382	539	498	594	594	895
Department of Defense:								
Military	38,439	39,062	43,573	42,824	44,676	46,815	48,300	51,000
Civil	639	733	807	902	972	999	1,106	1,140
Dept. of Health, Education, and Welfare	2,295	2,645	3,092	3,403	3,685	4,215	5,048	5,742
Department of the Interior	572	666	751	600	801	908	1,054	1,165
Department of Justice	214	229	250	258	284	294	317	337
Department of Labor	418	567	1,016	549	831	620	239	433
Post Office Department (general fund)	518	674	774	525	914	787	802	554
Department of State	179	206	204	247	268	307	457	361
Treasury Department:								
Interest on public debt	7,244	7,607	7,503	9,180	8,957	9,120	9,700	10,020
Other	817	839	2,248	951	996	1,053	1,111	1,212
Atomic Energy Commission	1,990	2,268	2,541	2,623	2,713	2,806	2,870	2,850
Federal Aviation Agency	277	441	508	638	698	791	801	
General Services Administration	558	425	350	408	387	445	532	504
Housing and Home Finance Agency	123	199	1,152	309	502	730	1,083	695
National Aeronautics and Space Admin. <sup>2</sup>	76	89	145	401	744	1,257	2,400	4,200
Veterans Administration	4,805	5,098	5,232	5,250	5,401	5,302	5,532	5,470
Other independent agencies	840	828	956	231	794	937	607	355
District of Columbia (U.S. share)	26	23	31	28	50	72	83	86
Allowance for contingencies							75	375
<i>Deduct:</i> Interfund transactions (included in both receipts and expenditures)	467	567	865	694	654	633	646	679

<sup>1</sup> Deduct. <sup>2</sup> Prior to 1958, National Advisory Committee for Aeronautics.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*.

## No. 515. FEDERAL ADMINISTRATIVE BUDGET RECEIPTS AND EXPENDITURES—PERCENT DISTRIBUTION, BY MAJOR SOURCE AND FUNCTION: 1957 TO 1964

[For years ending June 30. For explanation of terms, see headnote, table 516. Based on figures shown in table 516]

MAJOR FUNCTION	1957	1958	1959	1960	1961	1962	1963 esti- mate	1964 esti- mate
<b>Administrative budget receipts</b>	<b>100.0</b>	<b>100.0</b>						
Individual income taxes	50.5	50.6	54.1	52.4	53.2	56.0	55.3	52.7
Corporation income taxes	30.0	29.3	25.5	27.6	27.0	25.2	24.8	27.4
Excise taxes	12.8	12.6	12.5	11.8	11.7	11.8	11.6	12.0
Customs, employment taxes, and other receipts	7.4	8.3	8.4	9.1	8.9	7.8	9.1	8.7
<i>Deduct:</i> Interfund transactions (included in both receipts and expenditures)	0.7	0.8	0.5	0.9	0.8	0.8	0.8	0.8
<b>Administrative budget expenditures<sup>1</sup></b>	<b>100.0</b>	<b>100.0</b>						
National defense	62.9	62.0	57.9	59.7	58.3	58.2	56.2	56.1
International affairs and finance	2.9	3.1	4.7	2.4	3.1	3.2	3.0	2.7
Space research and technology	0.1	0.1	0.2	0.5	0.9	1.4	2.5	4.3
Agriculture and agricultural resources	6.6	6.2	8.2	6.4	6.3	6.7	7.1	5.8
Natural resources	1.9	2.1	2.1	2.2	2.5	2.4	2.5	2.5
Commerce and transportation	1.9	2.3	2.5	2.6	3.2	3.2	3.5	3.4
Housing and community development	-0.2	(2)	1.2	0.2	0.4	0.4	0.6	0.3
Health, labor, and welfare	3.8	4.3	4.8	4.8	5.2	5.2	5.2	5.7
Education	0.6	0.8	0.9	1.1	1.1	1.2	1.4	1.6
Veterans benefits and services	7.1	7.3	6.6	6.9	6.6	6.2	5.9	5.6
Interest	10.6	10.8	9.5	12.1	11.1	10.5	10.4	10.2
General government	2.5	1.8	1.8	2.0	2.1	2.1	2.2	2.2
Allowances, undistributed								0.2
<i>Deduct:</i> Interfund transactions (included in both receipts and expenditures)	0.7	0.8	0.4	0.9	0.8	0.7	0.7	0.7

<sup>1</sup> Net of receipts of public enterprise funds. <sup>2</sup> Less than 0.05 percent.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*.

**No. 516. FEDERAL ADMINISTRATIVE BUDGET AND TRUST FUND RECEIPTS AND EXPENDITURES, BY SOURCE AND FUNCTION: 1957 TO 1964**

[In millions of dollars. For years ending June 30. Expenditures reported on a checks-issued basis. "Administrative budget" receipts and expenditures are mainly those of general and special accounts and exclude refunds of receipts, transfers from the general fund to trust funds, interest paid to the U.S. Treasury by revolving funds, transfers of capital between wholly owned Government corporations and the U.S. Treasury, and debt transactions of Government enterprises. Expenditures from public debt authorizations are included as well as net transactions (expenditures minus receipts) of wholly owned Government corporations and enterprises. Trust fund data also exclude refunds of receipts, but trust fund expenditures include security transactions of Government-sponsored enterprises. See also *Historical Statistics, Colonial Times to 1957*, series Y 254-256 and Y 356-367.]

SOURCE AND FUNCTION	1957	1958	1959	1960	1961	1962	1963 esti- mate	1964 esti- mate
Administrative budget surplus (+) or deficit (-)	+1,596	-2,819	-12,427	+1,224	-3,856	-6,378	-8,811	-11,902
RECEIPTS								
Administrative budget receipts	70,562	68,550	67,915	77,763	77,659	81,409	85,500	86,900
Individual income taxes	35,620	34,724	36,719	40,715	41,338	45,571	47,300	45,800
Corporation income taxes	21,167	20,074	17,309	21,494	20,054	20,523	21,200	23,800
Excise taxes	9,055	8,612	8,504	9,137	9,063	9,585	9,900	10,430
Alcohol taxes	2,915	2,882	2,938	3,127	3,146	3,268	3,396	3,588
Tobacco taxes	1,669	1,728	1,798	1,927	1,986	2,022	2,084	2,187
Manufacturers' excise taxes	2,256	1,849	1,784	2,080	1,972	2,037	2,159	2,296
Other excise taxes	2,215	2,153	1,984	1,994	1,959	2,258	2,261	2,379
Employment taxes	328	333	321	330	(1)			
Estate and gift taxes	1,365	1,393	1,333	1,006	1,896	2,016	2,060	2,125
Customs	735	782	925	1,105	982	1,142	1,278	1,390
Miscellaneous receipts <sup>2</sup>	2,760	3,200	3,180	4,062	4,080	3,206	4,408	4,034
Deduct: Interfund transactions	467	567	355	694	654	633	646	679
Trust fund receipts	14,301	16,153	16,769	20,342	23,583	24,325	26,863	29,540
EXPENDITURES								
Employment taxes	7,192	8,233	8,446	10,728	12,404	12,561	14,805	16,630
Unemployment tax deposits by States	1,542	1,501	1,701	2,167	2,398	2,729	2,775	2,770
Excise taxes	1,479	2,026	2,074	2,530	2,798	2,949	3,212	3,306
Federal employee and agency payments for retirement	1,175	1,252	1,507	1,504	1,740	1,756	1,709	1,909
Interest on trust fund investments	1,324	1,350	1,323	1,337	1,414	1,433	1,470	1,555
Veterans life insurance premiums	452	485	478	482	504	501	516	513
Miscellaneous trust receipts	1,146	1,317	1,375	2,494	2,841	2,924	2,777	3,311
Deduct: Interfund transactions	10	11	195	908	615	528	491	464
Administrative budget expenditures	68,966	71,369	80,342	76,539	81,515	87,787	94,311	98,802
National defense	43,360	44,234	46,491	45,691	47,494	51,103	53,004	55,433
Department of Defense military func- tions	38,436	39,070	41,223	41,215	43,227	46,815	48,300	51,000
Military assistance	2,352	2,187	2,340	1,600	1,449	1,390	1,750	1,450
Atomic energy	1,990	2,268	2,541	2,023	2,713	2,806	2,870	2,850
Defense-related activities	582	709	387	244	104	92	84	133
International affairs and finance	1,973	2,231	3,780	1,832	2,500	2,817	2,874	2,679
Conduct of foreign affairs	157	173	237	217	216	249	396	326
Economic and financial programs	1,683	1,910	3,403	1,477	2,126	2,372	2,202	2,117
Foreign information and exchange ac- tivities	133	149	139	187	158	197	217	237
Space research and technology	76	89	145	401	744	1,257	2,400	4,200
Agriculture and agricultural resources	4,546	4,419	6,590	4,882	5,173	5,895	6,731	5,696
Farm income support and production adjustment	3,430	3,284	5,297	3,602	3,801	4,591	5,256	4,367
Financing farming and rural housing	248	269	311	289	349	234	320	230
Financing rural electrification and rural telephones	267	297	315	330	301	303	340	270
Agricultural land and water resources	374	315	376	368	397	420	414	414
Research and other agricultural services	227	255	291	293	324	341	401	415
Natural resources	1,298	1,544	1,670	1,714	2,006	2,147	2,380	2,503
Land and water resources	925	1,139	1,184	1,235	1,304	1,564	1,691	1,750
Forest resources	163	174	201	220	231	230	319	326
Mineral resources	62	59	71	65	61	68	85	107
Fish and wildlife resources	51	60	68	68	73	81	97	108
Recreational resources	59	69	85	74	91	94	114	135
General resource surveys and adminis- tration	38	44	61	51	55	60	73	76
Commerce and transportation	1,313	1,631	2,017	1,963	2,573	2,774	3,325	3,388
Aviation	219	315	494	508	716	781	874	885
Water transportation	365	392	436	508	569	654	699	677
Highways	40	31	30	38	36	33	48	42
Postal service	518	674	774	525	914	797	802	554
Advancement of business	127	170	226	265	271	427	472	617
Area redevelopment	(1)					7	345	521
Regulation of business	45	49	58	59	67	74	84	94

See footnotes at end of table.

**No. 516. FEDERAL ADMINISTRATIVE BUDGET AND TRUST FUND RECEIPTS AND EXPENDITURES, BY SOURCE AND FUNCTION: 1957 TO 1964—Continued**

[In millions of dollars]

Source and Function	1957	1958	1959	1960	1961	1962	1963 estimate	1964 estimate
<b>Administrative budget expenditures—Continued</b>								
<b>Housing and community development</b>								
Aids to private housing	-118	30	970	122	320	349	525	276
Public housing programs	-254	-126	732	-172	-44	-149	-108	-437
Urban renewal and community facilities	60	51	97	134	150	163	179	205
National Capital region	49	78	108	130	162	261	365	417
	27	26	33	30	51	74	89	91
<b>Health, labor, and welfare</b>	2,632	3,059	3,877	3,690	4,244	4,524	4,915	5,613
Health services and research	461	540	700	815	938	1,128	1,392	1,642
Labor and manpower	397	488	924	510	809	591	209	414
Public assistance	1,558	1,797	1,969	2,061	2,170	2,437	2,899	3,023
Other welfare services	216	234	284	304	326	368	415	534
<b>Education</b>	437	541	732	866	943	1,076	1,361	1,537
Assistance to elementary and secondary education	174	189	250	327	332	337	375	422
Assistance to higher education	110	178	225	261	286	350	519	370
Assistance to science education and basic research	46	50	106	120	143	183	238	343
Other aid to education	108	124	141	156	181	207	229	257
New educational program (proposed legislation)								144
<b>Veterans benefits and services</b>	4,870	5,184	5,287	5,266	5,414	5,403	5,545	5,484
Veterans service-connected compensation	1,876	2,024	2,071	2,049	2,084	2,017	2,085	2,061
Veterans nonservice-connected pensions	951	1,030	1,153	1,263	1,532	1,635	1,736	1,800
Veterans readjustment benefits	977	1,026	864	725	559	388	317	193
Veterans hospitals and medical care	801	856	921	961	1,030	1,084	1,152	1,188
Other veterans benefits and services	206	242	280	206	259	279	255	242
<b>Interest</b>	7,307	7,689	7,671	9,266	9,050	9,198	9,782	10,103
Interest on the public debt	7,244	7,607	7,593	9,180	8,957	9,120	9,700	10,020
Interest on refunds of receipts	57	74	69	76	83	68	71	71
Interest on uninvested funds	6	8	9	10	10	10	11	12
<b>General government</b>	1,738	1,284	1,466	1,542	1,709	1,875	2,041	2,195
Legislative functions	90	89	102	109	118	135	139	132
Judicial functions	40	44	47	49	52	57	66	69
Executive direction and management	12	19	21	20	22	22	24	25
Central fiscal operations	476	502	566	558	607	653	722	813
General property and records management	201	245	295	372	372	419	508	567
Central personnel management	602	84	95	84	140	153	140	108
Protective services and alien control	219	233	255	263	289	300	323	345
Other general government	100	69	86	88	109	136	120	135
<b>Allowances, undistributed:</b>								
Comparability pay adjustments								200
Contingencies							75	175
Deduct: Interfund transactions	467	507	355	694	654	653	646	679
<b>Trust fund expenditures</b>	12,938	15,265	19,573	21,185	22,780	25,201	27,275	28,382
National defense	93	344	229	256	196	306	440	576
International affairs and finance	13	1	21	48	13	15	47	123
Agriculture and agricultural resources	426	357	645	458	417	432	425	392
Natural resources	83	99	92	118	185	112	122	126
Commerce and transportation	866	1,401	2,493	2,831	2,505	2,662	2,854	3,235
Housing and community development	1,044	295	1,263	1,439	-273	1,522	539	1,036
Health, labor, and welfare	9,585	12,775	14,306	16,358	19,236	20,382	21,812	22,802
Education	1	1	1	1	1	1	1	1
Veterans benefits and services	608	671	651	673	811	738	879	555
General government	8	10	10	17	17	20	19	19
Deposit funds	219	-88	-6	-107	186	-517	628	-29
Deduct: Interfund transactions	10	11	195	908	615	628	491	454

<sup>1</sup> Less than \$500,000.

<sup>2</sup> Includes taxes not otherwise classified.

<sup>3</sup> Includes the Public Works Acceleration program which supplements expenditures in various other categories.

<sup>4</sup> Minus sign indicates receipts exceeding expenditures.

No. 517. SUBSIDY PROGRAMS OF THE FEDERAL GOVERNMENT—NET EXPENDITURES:  
1955 TO 1964

[In millions of dollars. For years ending June 30. Minus sign (-) indicates receipts exceeding expenditures. Excludes veterans programs, foreign aid, public assistance to the needy, grants to States to help finance low-priced school lunches, hospital operation and medical care administered by the Public Health Service, and various aids to Indians. Due to changes in classification, not all programs are strictly comparable for all years. Agency indications refer to status in fiscal year 1962.]

PROGRAM	1955	1958	1959	1960	1961	1962	1963 est. imate	1964 est. imate
<b>Total</b>	<b>4,693</b>	<b>6,490</b>	<b>7,342</b>	<b>7,045</b>	<b>7,541</b>	<b>7,538</b>	<b>8,338</b>	<b>8,419</b>
Net current expenses for listed aids and special services								
Agriculture	1,979	4,828	5,692	5,090	6,942	7,569	7,211	7,304
Department of Agriculture	1,074	3,242	3,484	3,458	4,254	5,007	4,926	4,995
CCC and special export programs:								
Sales for foreign currency	130	1,073	1,022	1,232	1,455	1,455	1,212	1,282
Price support supply, and related programs	472	876	872	1,515	1,992	2,693	2,638	2,560
Losses on long-term sales contracts	(1)	(1)	(1)	(1)	(1)	29	247	288
Transfer to supplemental stockpile	(1)	84	315	192	201	193	86	62
National Wool Act	(1)	(1)	20	98	61	65	63	106
International Wheat Agreement	100	(1)	48	66	76	90	78	72
Special milk program	(1)	(1)	(1)	81	87	92	96	102
Other	135	377	255	8	-3	(3)	-2	-4
Agricultural Stabilization and Conservation Service:								
Sugar Act	70	70	67	74	72	80	82	84
Other		522	600	-1	-3	10	105	115
Agricultural Marketing Service:								
Removal of surplus agricultural commodities	43	117	127	67	203	215	225	200
Other	(4)	(4)	42	50	14	6	7	31
Other	106	118	104	76	79	71	83	90
Other agencies	17	6	3	4	19	7	7	8
Business	741	1,238	1,451	1,278	1,787	1,750	1,882	1,706
Department of Commerce								
Maritime Administration, ship operating subsidies and administration	121	127	133	158	155	186	245	230
Patent Office	(4)	18	21	21	23	24	27	30
Other	43	20	29	23	28	41	55	73
Department of Defense, civil functions:								
Corps of Engineers, operation and maintenance	67	74	72	80	90	101	104	109
Other	-6	-8	-8	-18	-11	-14	-11	-13
Post Office Department	346	664	736	495	875	722	696	449
Treasury Department, Coast Guard, navigation aids	43	144	177	176	190	205	218	225
Federal Aviation Agency	86	156	228	273	333	387	437	491
Civil Aeronautics Board, payments to air carriers	58	38	53	60	78	82	84	84
Other agencies	-17	5	10	11	18	16	27	20
Labor	260	388	761	324	892	809	464	608
Department of Labor:								
Payment to Federal extended compensation account	48	447			498	333	1	
Manpower development and training activities							48	116
Unemployment trust fund administration	192	291	297	317	370	508	386	459
Other	8	16	12	-1	8	15	23	27
Other agencies	60	33	5	8	7	13	7	6
Home owners and tenants	-105	-40	-4	30	9	-57	-61	-5
Housing and Home Finance Agency:								
Public housing	67	95	111	127	151	165	187	211
Urban renewal	34	35	76	102	139	163	266	306
Federal National Mortgage Association	-52	-30	-58	-47	61	-31	-34	-31
Federal Housing Administration	-118	-108	-98	-142	-232	-129	-218	-218
Other	-10	6	7	9	-74	9	16	14
Federal Home Loan Bank Board	-25	-38	-41	-20	-35	-233	-268	-286
Major commodity inventories, net change	2,392	1,115	1,007	1,119	-341	-1,035	177	118
Civil	1,552	547	754	1,032	-390	-1,089	92	-14
Department of Agriculture, Commodity Credit Corporation, agricultural commodities	1,686	510	740	1,022	-390	-1,090	91	-33
Other agencies	-134	37	14	10		1	1	19
National defense	840	568	253	87	49	54	85	132
Funds appropriated to the President, expansion of defense production	78	408	221	79	32	27	2	8
Other	762	160	32	8	17	27	83	124

See footnotes at end of table.

# Subsidy Programs—Internal Revenue Collections

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## No. 517. SUBSIDY PROGRAMS OF THE FEDERAL GOVERNMENT—NET EXPENDITURES: 1955 TO 1964—Continued

[In millions of dollars]

PROGRAM	1955	1958	1959	1960	1961	1962	1963 esti-mate	1964 esti-mate
Additions to civil private physical assets—	322	547	643	836	940	1,004	950	997
Department of Agriculture:								
Agricultural stabilization and con-servation	231	347	410	561	614	613	545	535
Soil conservation	60	76	95	91	105	105	113	121
Other	-19	22	7	(3)	1	1	1	1
Department of Commerce, merchant ships	5	28	28	70	97	143	103	101
Department of Health, Education, and Welfare:								
Private hospital construction	40	58	74	80	93	95	108	115
Health research facilities		9	15	25	20	30	33	33
Other					1	3	9	11
National Science Foundation	(8)	(3)	5	3	7	14	37	69
Other agencies	5	8	9	6	2		1	10

<sup>1</sup> Included in "Other" Commodity Credit Corporation programs.

<sup>2</sup> Included in Agricultural Marketing Service after 1962. <sup>3</sup> Less than \$500,000.

<sup>4</sup> Included in "Other" Department of Agriculture programs.

<sup>5</sup> Included in "Other" Department of Commerce programs.

<sup>6</sup> Temporary unemployment compensation prior to 1960.

Source: 1955-1959: U.S. Congress, Joint Economic Committee; *Subsidy and Subsidylike Programs of the U.S. Government, 1960-1964* and revisions for earlier years; Library of Congress, Legislative Reference Service. Based on *The Budget of the United States Government*, Special Analysis D, Investment, Operating and Other Expenditures.

## No. 518. INTERNAL REVENUE COLLECTIONS, BY DETAILED SOURCES: 1961 AND 1962

In millions of dollars. For years ending June 30. Includes Alaska and Hawaii, and collections outside U.S. See also *Historical Statistics, Colonial Times to 1957*, series Y 264-270, for selected items.

TYPE OF TAX	1961	1962	TYPE OF TAX	1961	1962
Total	94,401	99,441	Manufacturers' excise taxes—Con.		
Individual income and employment			Mechanical pencils, etc.	9	8
Withheld	58,655	63,358	Refrigerators, freezers, air condi-tioners, etc.	56	55
Not withheld	44,313	47,582	Matches	5	5
Unemployment insurance	13,997	15,317	Business and store machines	98	82
Corporation income tax	345	458	Cameras, lenses, and film	25	25
Estate tax	21,765	21,206	Sporting goods	21	21
Gift tax	1,745	1,796	Firearms, shells, cartridges	17	17
Alcohol taxes <sup>1</sup>	3,213	3,341	Retailers' excise taxes	308	410
Distilled spirits	2,315	2,423	Furs	20	31
Wines, cordials, etc.	98	100	Jewelry	168	174
Beer	800	818	Luggage	68	69
Tobacco taxes	1,991	2,026	Toilet preparations	132	143
Cigarettes	1,924	1,957	Miscellaneous excise taxes	1,498	1,552
Cigars	50	50	Sugar	92	95
Other	18	19	Long distance telephone, tele-graph, cable, radio, etc., wire service		
Documents, other instruments, and playing cards	149	159	Local telephone service	344	345
Manufacturers' excise taxes	4,897	5,120	Transportation of—		
Lubricating oils	74	73	Persons, seats, berths	264	260
Gasoline, including floor tax	2,370	2,406	Other <sup>2</sup>	2	1
Tires and tubes	280	360	Use of safe deposit boxes	7	7
Trucks and buses, chassis, bodies, etc.	237	256	Club dues and initiation fees	64	68
Passenger cars, chassis, bodies, etc., trucks, etc.	1,229	1,300	Bowling alleys, pool tables, etc.	4	4
Parts and accessories for cars, trucks, etc.	189	197	Coin-operated devices	24	20
Electric, gas, and oil appliances	64	66	Admissions	70	73
Electric light bulbs and tubes	33	34	Theaters, concerts, etc.	37	38
Radio and television sets, phonographs, components, etc.	149	172	Cabarets, roof gardens, etc.	34	35
Phonograph records	23	24	Use tax on highway motor vehicles weighing over 26,000 pounds	46	80
Musical instruments	18	19	Diesel fuel	89	104
All other <sup>3</sup>			Wagering	7	6
			Other	1	1
			All other <sup>3</sup>	-81	137

<sup>1</sup> Includes taxes collected in Puerto Rico on tobacco and liquor manufactures coming into the United States.

<sup>2</sup> Taxes on transportation of oil by pipeline, and of property, were repealed, effective Aug. 1, 1958.

<sup>3</sup> Includes undistributed depositary receipts and unclassified advance payments of excise taxes.

Source: Treasury Department, Internal Revenue Service; *Annual Report of the Commissioner*.

**No. 519. INDIVIDUAL INCOME TAX LIABILITY AND EFFECTIVE RATES, FOR SELECTED INCOME GROUPS: 1913 TO 1962**

[Maximum earned net income assumed. See also *Historical Statistics, Colonial Times to 1957*, series Y 319-332]

EFFECTIVE YEARS OF REVENUE ACT AND YEAR ACT PASSED	NET INCOME									
	\$600	\$1,000	\$2,000	\$3,000	\$5,000	\$8,000	\$10,000	\$25,000	\$100,000	\$500,000
LIABILITY <sup>1</sup> (dollars)										
<b>Single person, no dependent:</b>										
1913-1915 <sup>2</sup> .....1913.....				20	50	70	270	2,520	25,020	
1918.....1918.....	60	120	240	650	950	3,840	35,150	323,150		
1919-1920.....1918.....	40	80	160	450	670	2,960	31,270	303,270		
1928, 1930-1931.....1928.....	6	17	40	101	154	1,099	15,844	115,844		
1929 <sup>3</sup> .....1928.....	2	6	13	52	90	922	14,930	110,930		
1936-1939.....1936, 1938 <sup>4</sup> .....	32	68	140	378	560	2,804	33,354	305,224		
1944-1945.....1944 <sup>5</sup> .....	23	115	245	555	1,105	2,035	2,755	10,590	69,870	444,350
1954-1962 <sup>6</sup> .....1954 <sup>7</sup> .....	80	280	488	944	1,780	2,436	9,796	66,798	429,274	
<b>Married couple, no dependent:</b>										
1913-1915 <sup>2</sup> .....1913.....				10	40	60	260	2,510	25,010	
1918.....1918.....	60	180	530	830	3,720	35,030	323,030			
1919-1920.....1918.....	40	120	370	590	2,880	31,190	303,190			
1928, 1930-1931.....1928.....			17	56	101	1,024	15,769	115,769		
1929 <sup>3</sup> .....1928.....			6	22	52	862	14,870	110,870		
1936-1939.....1936, 1938 <sup>4</sup> .....		8	80	248	415	2,489	32,469	304,144		
1944-1945.....1944 <sup>5</sup> .....	3	15	245	475	975	1,885	2,585	10,294	69,435	443,895
1954-1962 <sup>6</sup> .....1954 <sup>7</sup> .....	160	360	760	1,416	1,888	6,724	52,776	403,543		
<b>Married couple, 2 dependents:</b>										
1913-1915 <sup>2</sup> .....1913.....				10	40	60	260	2,510	25,010	
1918.....1918.....	36	156	482	782	3,672	34,982	322,982			
1919-1920.....1918.....		24	104	338	558	2,848	31,158	303,158		
1928, 1930-1931.....1928.....			8	42	83	994	15,739	115,739		
1929 <sup>3</sup> .....1928.....		3	14	40	838	14,846	110,846			
1936-1939.....1936, 1938 <sup>4</sup> .....		48	184	343	2,927	31,997	303,568			
1944-1945.....1944 <sup>5</sup> .....	3	15	45	275	755	1,585	2,245	9,705	68,565	442,985
1954-1962 <sup>6</sup> .....1954 <sup>7</sup> .....			120	520	1,152	1,592	6,268	51,912	402,456	
<b>EFFECTIVE RATE<sup>9</sup> (percent)</b>										
<b>Single person, no dependent:</b>										
1913-1915 <sup>2</sup> .....1913.....				0.4	0.6	0.7	1.1	2.5	5.0	
1918.....1918.....	3.0	4.0	4.8	8.1	9.5	15.4	35.2	64.6		
1919-1920.....1918.....	2.0	2.7	3.2	5.6	6.7	11.8	31.3	60.7		
1928, 1930-1931.....1928.....	0.3	0.6	0.8	1.3	1.5	4.4	15.8	23.2		
1929 <sup>3</sup> .....1928.....	0.1	0.2	0.3	0.7	0.9	3.7	14.9	22.2		
1936-1939.....1936, 1938 <sup>4</sup> .....	1.6	2.3	2.8	4.7	5.6	11.2	33.4	61.0		
1944-1945.....1944 <sup>5</sup> .....	3.8	11.5	17.3	19.5	22.1	25.4	27.6	42.4	69.9	88.9
1954-1962 <sup>6</sup> .....1954 <sup>7</sup> .....	8.0	14.0	16.3	18.9	22.3	24.4	30.2	66.8	85.9	
<b>Married couple, no dependent:</b>										
1913-1915 <sup>2</sup> .....1913.....				0.2	0.5	0.6	1.0	2.5	5.0	
1918.....1918.....		2.0	3.6	6.6	8.3	14.9	35.0	64.6		
1919-1920.....1918.....		1.3	2.4	4.6	5.9	11.5	31.2	60.6		
1928, 1930-1931.....1928.....			0.3	0.7	1.0	4.1	15.8	23.2		
1929 <sup>3</sup> .....1928.....			0.1	0.3	0.5	3.5	14.9	22.2		
1936-1939.....1936, 1938 <sup>4</sup> .....		0.3	1.6	3.1	4.2	10.0	32.5	60.8		
1944-1945.....1944 <sup>5</sup> .....	0.5	1.5	12.3	15.8	19.5	23.6	25.9	41.2	69.4	88.8
1954-1962 <sup>6</sup> .....1954 <sup>7</sup> .....			8.0	12.0	15.2	17.7	18.9	26.9	52.8	80.7
<b>Married couple, 2 dependents:</b>										
1913-1915 <sup>2</sup> .....1913.....				0.2	0.5	0.6	1.0	2.5	5.0	
1918.....1918.....		1.2	3.1	6.0	7.8	14.7	36.0	64.6		
1919-1920.....1918.....		0.8	2.1	4.2	5.6	11.4	31.2	60.6		
1928, 1930-1931.....1928.....			0.2	0.5	0.8	4.0	15.7	23.1		
1929 <sup>3</sup> .....1928.....			0.1	0.2	0.4	3.4	14.8	22.2		
1936-1939.....1936, 1938 <sup>4</sup> .....			1.0	2.3	3.4	9.3	32.0	60.7		
1944-1945.....1944 <sup>5</sup> .....	0.5	1.5	2.3	9.2	15.1	19.8	22.5	36.8	69.6	88.6
1954-1962 <sup>6</sup> .....1954 <sup>7</sup> .....			4.0	10.4	14.4	15.9	25.1	51.9	80.5	

<sup>1</sup> Actual tax liability on selected net incomes and necessary assumptions.

<sup>2</sup> Mar. 1, 1913, to Dec. 31, 1915.

<sup>3</sup> Normal tax rates of 1928 Act were reduced for 1929 only by Joint Resolution of Congress, No. 133, approved in December 1929.

<sup>4</sup> Rates and exemptions for 1936 and 1938 Acts were identical and resulted in the same tax liabilities.

<sup>5</sup> Individual Income Tax Act of 1944. <sup>6</sup> Excludes self-employment tax.

<sup>7</sup> Internal Revenue Code of 1954. <sup>8</sup> Split-income basis.

<sup>9</sup> Tax liability divided by stated net income.

Source: Treasury Department.

# Individual Income Taxes

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## No. 520. INDIVIDUAL INCOME TAX RETURNS WITH ADJUSTED GROSS INCOME— SUMMARY: 1940 TO 1960

[Includes Alaska, Hawaii, Puerto Rico, and Virgin Islands. Includes data from income tax returns of citizens and resident aliens, based on a sample of returns as filed, unaudited except to insure proper execution. See also *Historical Statistics, Colonial Times to 1957*, series Y 292-311, for related data]

ITEM	1940	1945	1950	1955	1957	1959	1960
<b>TOTAL RETURNS</b>							
Number of individual returns <sup>1</sup> ...1,000...	14,508	49,751	52,656	57,818	59,408	59,838	60,593
Taxable.....do.....	7,437	42,651	38,187	44,689	46,865	47,497	48,061
Nontaxable.....do.....	7,161	7,100	14,469	13,129	12,542	12,341	12,532
Adjusted gross income....\$1,000,000...	1 36,310	120,301	179,874	249,429	281,308	306,617	316,558
Income tax <sup>2</sup> .....do.....	1,441	17,050	18,375	29,614	34,394	38,645	30,404
Average per return:							
Income.....dollars.....	2,487	2,418	3,416	4,314	4,735	5,124	5,224
Income tax.....do.....	99	343	349	512	579	646	651
Income tax per capita of total population.....do.....	11	128	121	179	201	218	219
Percent of total population filing returns <sup>3</sup> .....	16.7	55.9	55.3	56.4	56.1	54.6	54.4
<b>TAXABLE RETURNS</b>							
Adjusted gross income....\$1,000,000...	1 23,279	117,562	158,545	229,595	262,160	287,775	297,152
Amount of exemptions <sup>4</sup> .....do.....	10,380	52,116	55,210	71,182	76,761	79,719	81,207
Taxable income.....do.....	n.a.	n.a.	n.a.	127,889	149,213	166,385	171,462
Income tax after credits <sup>2</sup> .....do.....	1,441	17,050	18,375	29,614	34,394	38,645	39,464
<b>SOURCES OF INCOME (TOTAL RETURNS)</b>							
Salaries, wages, commissions, etc. <sup>5</sup> .....\$1,000,000...	27,654	91,658	138,956	200,580	227,949	247,122	257,694
Dividends, domestic and foreign <sup>6</sup> .....do.....	2,930	3,906	{ 6,131	7,820	9,090	9,316	9,470
Interest.....do.....	981		{ 1,553	2,556	3,290	4,359	5,013
Rents and royalties:							
Net income.....do.....	1,146	1,758	3,184	3,660	3,889	3,943	4,147
Net loss.....do.....		176	281	509	641	703	803
Business or profession: <sup>7</sup>							
Net profit.....do.....	4,145	12,572	16,847	20,566	22,462	24,246	23,906
Net loss.....do.....	131	350	840	1,297	1,352	1,704	1,828
Partnership:							
Net profit.....do.....	1,649	7,196	8,554	9,531	9,937	10,197	9,726
Net loss.....do.....	29	87	224	330	388	459	530
Sales of capital assets:							
Net gain.....do.....	329	2,276	3,181	5,024	4,048	6,667	5,814
Net loss.....do.....	379	182	314	358	622	504	674
Sales of property other than capital assets:							
Net gain.....do.....	40	64	101	94	87	84	67
Net loss.....do.....	38	70	132	121	117	111	106
Annuities and pensions.....do.....		195	430	870	1,138	1,457	1,614
Estate and trusts:							
Income.....do.....	756	946	1,690	565	617	634	671
Loss.....do.....				13	13	23	22
Other sources <sup>8</sup> .....do.....	748	595	1,009	793	1,932	2,095	2,407

n.a. Not available.

<sup>1</sup> Net income for 1940.

<sup>2</sup> Income and defense tax before credits for 1940; income tax after credits beginning 1945.

<sup>3</sup> Joint returns counted twice for percent of population filing.

<sup>4</sup> Exemptions 1940: Married \$2,000, single \$800, each dependent \$400. Exemptions 1945: Married \$1,000, single \$500, each dependent \$500. Exemptions 1950 and after: Joint return \$1,200, single \$600, each dependent \$600, additional exemption for taxpayer, and his spouse on joint return, of \$600 if blind and \$600 if age 65 or over.

<sup>5</sup> Beginning 1955, salaries after sick pay exclusion.

<sup>6</sup> Beginning 1955, dividends after exclusions.

<sup>7</sup> For 1950, business profit or loss after net operating loss deduction.

<sup>8</sup> Comprises all income subject to income tax not elsewhere listed and includes wages not subject to income tax withholding, dividends, and interest not exceeding a total of \$100 per return reported on Form W-2 for 1945 and 1950-1957, nor of \$200 for 1958-1959 reported on 1040A returns. However, for 1955-1960, this income has been reduced by net operating loss deduction which is a component of adjusted gross income.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

## No. 521. INDIVIDUAL INCOME RETURNS AND TAXES—STATES AND OTHER AREAS: 1950, 1955, AND 1960

[Number of returns in thousands; money figures in millions of dollars. Aggregates in this table differ somewhat from those in other tables for individual returns with income because of a distinct weighting system for State data and, for 1955 and 1960, the inclusion of returns with no adjusted gross income]

STATE OR OTHER AREA	1950			1955			1960		
	Number of returns	Adjusted gross income	Income tax after credits	Number of returns	Adjusted gross income less deficit	Income tax after credits	Number of returns	Adjusted gross income less deficit	Income tax after credits
Total.....	52,666	180,065	18,390	58,252	248,779	29,654	61,025	315,832	39,545
New England.....									
Maine.....	3,787	12,362	1,281	3,923	16,449	2,042	4,006	20,898	2,712
New Hampshire.....	320	847	65	330	1,029	69	342	1,408	148
Vermont.....	210	578	49	221	797	83	233	1,073	125
Massachusetts.....	1,26	353	27	133	406	41	132	535	56
Rhode Island.....	1,931	6,309	650	1,968	8,286	1,023	2,004	10,509	1,362
Connecticut.....	328	1,055	100	330	1,305	166	321	1,497	186
Middle Atlantic.....	12,193	43,705	4,714	12,712	58,090	7,293	12,910	71,993	9,401
New York.....	6,124	22,078	2,626	6,394	30,428	3,947	6,524	38,036	5,076
New Jersey.....	2,008	7,307	743	2,183	10,304	1,266	2,306	13,303	1,739
Pennsylvania.....	4,060	13,420	1,344	4,135	17,358	2,080	4,080	20,654	2,586
East North Central.....	11,887	42,319	4,402	12,806	58,664	7,254	12,705	69,834	9,084
Ohio.....	3,066	10,712	1,088	3,425	15,918	1,970	3,363	18,472	2,385
Indiana.....	1,464	4,817	450	1,552	6,592	775	1,566	8,022	997
Illinois.....	3,593	13,469	1,511	3,746	17,271	2,190	3,762	21,551	2,951
Michigan.....	2,477	9,205	968	2,727	13,402	1,688	2,624	14,822	1,908
Wisconsin.....	1,286	4,117	385	1,356	5,480	622	1,390	6,967	843
West North Central.....	4,923	15,320	1,393	5,265	19,221	2,092	5,264	24,002	2,813
Minnesota.....	1,076	3,429	300	1,138	3,737	479	1,155	5,483	641
Iowa.....	938	2,887	247	988	3,271	328	957	4,220	477
Missouri.....	1,346	4,846	438	1,466	5,937	707	1,472	7,115	884
North Dakota.....	199	649	41	206	575	51	207	737	75
South Dakota.....	215	558	41	229	646	53	226	783	77
Nebraska.....	479	1,474	135	506	1,679	178	509	2,204	263
Kansas.....	670	2,076	191	752	2,740	296	738	3,451	390
South Atlantic.....	6,224	19,405	1,800	7,209	27,672	2,983	8,027	37,219	4,302
Delaware.....	128	546	110	146	795	155	159	971	167
Maryland <sup>1</sup> .....	1,162	3,817	368	1,143	4,929	564	1,187	6,416	802
District of Columbia.....	374	1,418	170	343	1,556	212	342	1,851	273
Virginia.....	957	2,927	253	1,152	4,385	460	1,248	5,818	676
West Virginia.....	600	1,728	132	573	2,055	205	544	2,400	269
North Carolina.....	959	2,750	219	1,164	3,985	351	1,320	5,287	620
South Carolina.....	453	1,307	102	543	1,839	160	606	2,395	227
Georgia.....	771	2,303	192	962	3,520	355	1,055	4,712	517
Florida.....	822	2,595	254	1,183	4,608	521	1,566	7,333	851
East South Central.....	2,447	7,150	604	2,898	10,100	991	3,159	13,143	1,398
Kentucky.....	715	2,117	178	833	2,921	299	855	3,508	370
Tennessee.....	805	2,377	210	947	3,296	325	1,047	4,334	474
Alabama.....	635	1,836	148	740	2,679	265	825	3,618	384
Mississippi.....	292	820	67	378	1,204	102	432	1,683	164
West South Central.....	3,826	12,828	1,339	4,503	17,606	2,005	4,886	22,296	2,670
Arkansas.....	344	940	74	416	1,312	114	456	1,677	105
Louisiana.....	638	2,080	202	754	3,025	337	834	3,838	448
Oklahoma.....	607	1,925	181	690	2,573	269	723	3,205	364
Texas.....	2,238	7,874	883	2,643	10,696	1,285	2,873	13,576	1,093
Mountain.....	1,656	5,575	521	1,994	7,940	874	2,256	11,275	1,325
Montana.....	209	694	64	240	897	93	227	984	110
Idaho.....	191	580	45	208	730	70	216	962	104
Wyoming.....	101	353	34	113	436	50	116	566	71
Colorado.....	471	1,609	160	553	2,225	261	616	3,250	399
New Mexico.....	179	621	58	225	891	96	275	1,310	145
Arizona.....	214	748	75	301	1,263	141	403	2,115	264
Utah.....	225	712	53	258	1,042	100	289	1,438	153
Nevada.....	66	257	32	96	456	63	114	650	89
Pacific.....	5,722	21,402	2,336	6,891	32,883	4,105	7,645	44,548	5,772
Washington <sup>2</sup> .....	911	3,255	335	956	4,203	501	974	5,321	602
Oregon.....	563	2,005	206	593	2,501	285	610	3,145	383
California.....	4,078	15,558	1,740	5,090	25,133	3,203	5,769	34,493	4,517
Alaska <sup>2</sup> .....				47	244	32	58	394	56
Hawaii.....	180	584	55	205	802	84	234	1,195	154
Other areas <sup>3</sup> .....				53	157	12	167	626	69

<sup>1</sup> For 1950, includes Puerto Rico and Virgin Islands.

<sup>2</sup> Alaska included in Washington, 1950.

<sup>3</sup> Returns with addresses outside the U.S.

## No. 522. INDIVIDUAL INCOME AND EMPLOYMENT TAX RECEIPTS—STATES AND OTHER AREAS: 1960 TO 1962

[In millions of dollars. For years ending June 30. Receipts in the various States do not indicate tax burden of each State since, in many instances, taxes are collected in one State from residents of another]

STATE OR OTHER AREA	1960	1961	1962	STATE OR OTHER AREA	1960	1961	1962
<b>Total</b>	<b>56,104</b>	<b>58,655</b>	<b>63,358</b>	<b>South Atlantic—Con.</b>			
New England	3,456	3,680	3,939	Georgia	669	714	772
Maine	164	179	188	Florida	994	1,027	1,102
New Hampshire	142	154	167	<b>East South Central</b>	<b>1,608</b>	<b>1,690</b>	<b>1,830</b>
Vermont	68	75	79	Kentucky	437	451	483
Massachusetts	1,789	1,913	2,040	Tennessee	552	589	645
Rhode Island	202	275	293	Alabama	436	458	483
Connecticut	1,031	1,084	1,172	Mississippi	184	192	219
<b>Middle Atlantic</b>	<b>15,215</b>	<b>16,274</b>	<b>17,418</b>	<b>West South Central</b>	<b>3,253</b>	<b>3,371</b>	<b>3,678</b>
New York	9,395	10,208	10,989	Arkansas	186	196	222
New Jersey	1,830	1,948	2,109	Louisiana	515	529	545
Pennsylvania	3,088	4,118	4,319	Oklahoma	493	515	550
<b>East North Central</b>	<b>13,313</b>	<b>13,949</b>	<b>14,546</b>	Texas	2,059	2,132	2,362
Ohio	3,540	3,645	3,789	<b>Mountain</b>	<b>1,864</b>	<b>1,971</b>	<b>2,151</b>
Indiana	1,286	1,372	1,453	Montana	122	125	131
Illinois	4,414	4,729	4,971	Idaho	127	136	145
Michigan	3,035	3,116	3,197	Wyoming	68	71	74
Wisconsin	1,038	1,086	1,137	Colorado	837	877	971
<b>West North Central</b>	<b>3,866</b>	<b>4,070</b>	<b>4,322</b>	New Mexico	167	175	185
Minnesota	946	1,004	1,074	Arizona	252	270	305
Iowa	530	558	585	Utah	186	198	214
Missouri	1,362	1,426	1,496	Nevada	104	111	126
North Dakota	88	90	91	<b>Pacific</b>	<b>7,227</b>	<b>7,633</b>	<b>\$,286</b>
South Dakota	94	99	114	Washington	701	831	912
Nebraska	389	415	449	Oregon	477	485	504
Kansas	457	478	513	California	5,746	6,071	6,606
<b>South Atlantic</b>	<b>5,409</b>	<b>5,701</b>	<b>6,178</b>	Alaska	51	59	62
Delaware	323	332	354	Hawaii	163	187	203
Maryland	1,506	1,601	1,742	<b>International Operations</b>	<b>169</b>	<b>206</b>	<b>219</b>
Virginia	715	765	833	Puerto Rico	28	34	41
West Virginia	253	257	266	Other	142	172	178
North Carolina	689	723	802	<b>Undistributed</b>	<b>724</b>	<b>111</b>	<b>791</b>
South Carolina	260	282	307				

<sup>1</sup> Includes collections for D.C.; separate data not available.

Source: Treasury Department, Internal Revenue Service; *Annual Report of the Commissioner*.

## No. 523. INDIVIDUAL INCOME TAX RETURNS WITH ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES: 1950, 1955, AND 1960

[Number of returns in thousands; money figures in millions of dollars. Includes Alaska, Hawaii, Puerto Rico, and Virgin Islands. Includes data from income tax returns of citizens and resident aliens, based on a sample of returns as filed, unaudited except to insure proper execution]

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			ADJUSTED GROSS INCOME			INCOME TAX AFTER CREDITS		
	1950	1955	1960	1950	1955	1960	1950	1955	1960
<b>Total</b>	<b>52,656</b>	<b>57,818</b>	<b>60,593</b>	<b>179,874</b>	<b>249,429</b>	<b>316,558</b>	<b>18,375</b>	<b>29,614</b>	<b>39,464</b>
Under \$600	3,780	3,839	3,991	1,265	1,262	1,306	40	42	30
\$600 to \$999	3,582	3,203	2,993	2,880	2,566	2,381	30,882	2,044	2,764
\$1,000 to \$1,499	5,077	4,524	3,942	6,351	5,616	4,887	197	217	188
\$1,500 to \$1,999	5,473	4,125	3,415	9,579	7,212	5,972	413	353	302
\$2,000 to \$2,499	5,643	4,117	3,405	12,704	9,275	7,660	648	552	447
\$2,500 to \$2,999	5,786	4,312	3,519	15,902	11,859	9,673	891	794	648
\$3,000 to \$3,999	9,837	8,665	6,877	34,107	30,320	24,033	2,177	2,382	1,886
\$4,000 to \$4,999	5,985	8,009	6,367	26,708	35,931	30,882	2,044	3,129	2,764
\$5,000 to \$9,999	6,115	14,459	20,266	39,046	95,542	140,032	3,984	10,614	15,362
\$10,000 to \$14,999	679	1,518	3,042	8,149	17,924	42,805	1,157	2,692	6,159
\$15,000 to \$19,999	256	426	786	4,397	7,300	13,400	758	1,308	2,290
\$20,000 to \$49,999	359	522	765	10,536	15,116	21,026	2,503	3,669	4,993
\$50,000 to \$99,999	63	78	101	4,193	5,152	6,061	1,517	1,852	2,273
\$100,000 to \$199,999	16	17	19	2,063	2,225	2,451	942	959	1,001
\$200,000 to \$499,999	4	4	5	1,141	1,144	1,384	603	549	607
\$500,000 to \$999,999	1	1	1	419	418	494	240	210	226
\$1,000,000 and over	(2)	(2)	(2)	433	568	611	261	291	281

<sup>1</sup> For 1950, includes nontaxable returns exceeding the class limit. <sup>2</sup> Less than 500.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

**No. 524. TAXABLE INDIVIDUAL INCOME TAX RETURNS, BY ADJUSTED GROSS INCOME CLASSES: 1960**

[Money figures in millions of dollars. See headnote, table 520]

ADJUSTED GROSS INCOME CLASS	Number of returns	Adjusted gross income	Taxable income	Income tax after credits	Income after taxes
<b>Total</b>	<b>48,060,985</b>	<b>297,152</b>	<b>171,462</b>	<b>39,464</b>	<b>257,688</b>
\$600 to \$4,999	22,751,367	69,141	31,310	6,274	62,867
\$5,000 to \$14,999	23,635,243	181,207	103,984	21,520	159,637
\$15,000 to \$19,999	784,630	13,376	9,787	2,290	11,087
\$20,000 to \$24,999	323,412	7,191	5,466	1,395	5,796
\$25,000 to \$49,999	440,890	14,710	11,665	3,508	11,113
\$50,000 to \$99,999	101,080	6,648	5,417	2,273	4,375
\$100,000 to \$149,999	14,165	1,688	1,349	681	1,007
\$150,000 to \$199,999	4,379	750	590	320	431
\$200,000 to \$499,999	4,801	1,370	1,056	607	763
\$500,000 to \$999,999	723	486	383	226	261
\$1,000,000 and over	295	584	456	281	304

Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

**No. 525. INDIVIDUAL INCOME TAX RETURNS WITH ADJUSTED GROSS INCOME—SOURCES OF INCOME, BY ADJUSTED GROSS INCOME CLASSES: 1960**

[In millions of dollars. Includes Alaska, Hawaii, Puerto Rico, and Virgin Islands. Includes data from income tax returns of citizens and resident aliens, based on a sample of returns as filed, unaudited except to insure proper execution]

ITEM	Total	Under \$5,000	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$199,999	\$200,000 to \$999,999	\$1,000,000 and over
Salaries after sick pay	257,684	73,432	127,184	43,879	9,960	2,973	243	13
Dividends after exclusions	9,470	1,103	1,235	1,763	2,254	2,064	752	300
Interest	5,013	1,531	1,339	1,028	722	329	53	11
Rents and royalties:								
Net income	4,147	1,385	1,004	756	635	320	40	6
Net loss	803	255	287	132	69	45	11	4
Business or profession: <sup>1</sup>								
Net profit	23,906	7,038	6,383	5,222	4,237	996	27	3
Net loss	1,828	866	434	174	180	170	45	11
Partnership:								
Net profit	9,726	1,123	1,923	2,396	2,810	1,342	123	11
Net loss	530	165	106	82	76	66	30	5
Sales of capital assets:								
Net gain	5,814	825	861	987	1,042	1,114	698	287
Net loss	674	195	205	159	94	20	1	(2)
Sales of property other than capital assets:								
Net gain	67	20	14	18	12	4	(2)	1
Net loss	106	44	21	21	11	7	1	1
Annuities and pensions	1,614	927	405	165	70	34	4	(2)
Estate and trusts:								
Income	671	114	110	150	174	96	23	4
Loss	22	4	4	5	4	5	1	(2)
Other sources <sup>2</sup>	2,408	823	630	415	385	152	7	44
Adjusted gross income	316,558	86,793	140,032	56,205	21,926	9,112	1,878	611

<sup>1</sup> Business profit and loss without deduction for net operating loss.

<sup>2</sup> Less than \$500,000.

<sup>3</sup> Includes all income subject to income tax not elsewhere tabulated and \$76.4 million of wages, dividends, and interest not exceeding \$200 per return reported on Form 1040A, all of which was reduced by net operating loss deduction reported on Form 1040.

<sup>4</sup> Negative.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

# Corporation Income Taxes—Savings Bonds

401

## No. 526. CORPORATION INCOME TAX RETURNS—SUMMARY: 1940 TO 1960

**[Money figures in millions of dollars.]** Represents returns covering accounting periods ending between July 1 of year shown and June 30 of following year. Includes Alaska and Hawaii; based on income tax returns as filed, prior to audit adjustments and other changes made after filing. All corporations are required to file returns except those specifically exempt, such as fraternal, civic, and charitable organizations not operating for profit. Excludes returns of inactive corporations. Includes data from returns of small business corporations which after September 2, 1958, could elect to be taxed through shareholders. Beginning 1959, income tax shown excludes tax on profits of corporations making this election. See source publications for changes in law affecting comparability of historical data. Beginning 1955, based on a probability sample. Corporate data based on income tax returns appear on pp. 494-496, 500, and 849. See also *Historical Statistics, Colonial Times to 1957*, series Y 280-291.

ITEM	1940	1945	1950	1955	1956	1957	1959	1960
<b>Returns with and without net income:</b>								
Number of returns	473,042	421,125	629,314	807,303	885,747	940,147	1,074,120	1,140,574
Total compiled receipts <sup>1</sup>	148,237	255,448	458,180	642,248	679,568	720,414	816,800	849,139
Net income less deficit <sup>2</sup>	8,919	21,139	42,613	47,478	46,885	44,476	46,797	43,505
Total tax liability	32,549	10,795	17,317	21,741	21,364	20,552	22,525	21,866
Income tax	32,144	4,183	15,929	21,741	21,364	20,552	22,525	21,866
Excess profits tax	405	6,612	1,387					
Distribution to stockholders in cash and assets other than own stock	6,089	6,081	11,553	13,592	14,498	14,914	16,242	17,190
<b>Returns with net income:</b>								
Number of returns	220,977	303,010	426,283	513,270	559,710	572,936	670,581	670,239
Total compiled receipts <sup>1</sup>	125,180	239,046	430,688	584,975	614,857	625,621	719,416	724,458
Net income <sup>2</sup>	11,203	22,165	44,141	60,329	50,184	48,664	51,651	50,882
Total tax liability	32,549	10,795	17,317	21,741	21,364	20,552	22,525	21,866
Income tax	32,144	4,183	15,929	21,741	21,364	20,552	22,525	21,866
Excess profits tax	405	6,612	1,387					
Distribution to stockholders in cash and assets other than own stock	5,888	5,918	11,455	13,401	14,103	14,403	15,797	16,604
<b>Returns without net income:</b>								
Number of returns	252,065	118,106	203,031	204,033	326,037	367,211	403,539	470,335
Total compiled receipts <sup>1</sup>	23,050	16,402	27,442	57,273	65,011	99,792	97,384	124,681
Deficit <sup>2</sup>	2,284	1,026	1,527	2,851	3,299	4,188	4,854	6,877
Distribution to stockholders in cash and assets other than own stock	200	163	98	192	305	511	445	586
Inactive corporations, number of returns	43,741	33,335	36,678	34,822	30,214	44,369	45,715	47,008
<b>Returns with excess profits tax:<sup>4</sup></b>								
Number of returns	13,440	52,097	50,301					
Excess profits not income	2,998	14,165	25,654					
Adjusted excess profits not income	912	8,368	8,985					

<sup>1</sup> Consists of business receipts, interest less amortizable bond premium, rents, royalties, net gain from capital assets (as defined by law) and other property, dividends, and other taxable income.

<sup>2</sup> Net income (or deficit) is gross taxable income less allowable current year deductions except statutory deductions for dividends and Western Hemisphere trade corporations. Excludes tax-exempt Government interest, which is included in total compiled receipts. <sup>3</sup> Includes defense tax.

<sup>4</sup> For tax reported, see above.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

## No. 527. U.S. SAVINGS BONDS—AMOUNTS OUTSTANDING, SALES, ACCRUED DISCOUNT, AND REDEMPTIONS: 1935 TO 1962

**[In millions of dollars.]** As of December 31. Includes data for Series A to D; these series have not been issued since April 1941]

YEAR	Amounts out-standing at end of period <sup>1</sup>	Funds received from sales	Accrued discounts	Redemptions <sup>2</sup>	YEAR	Amounts out-standing at end of period <sup>1</sup>	Funds received from sales	Accrued discounts	Redemptions <sup>2</sup>
1935-41	6,140	6,486	201	547	1950	58,019	6,074	1,104	5,840
1942	15,050	9,157	102	849	1955	57,924	6,276	1,216	7,301
1943	27,363	13,729	169	1,585	1960	47,159	4,350	1,262	6,732
1944	40,361	16,044	295	3,341	1961	47,458	4,539	1,322	5,595
1945	48,183	12,937	484	5,558	1962	47,535	4,278	1,397	5,602

<sup>1</sup> Interest-bearing debt only.

<sup>2</sup> Comprises both matured and unmatured bonds.

Source: Treasury Department; monthly data published currently in *Treasury Bulletin* and *Federal Reserve Bulletin*.

## No. 528. PUBLIC AND PRIVATE DEBT: 1930 TO 1962

[In billions of dollars. Data as of end of calendar year except State and local government debt as of June 30. Alaska and Hawaii are included in many of the components. See text, p. 385. See also *Historical Statistics, Colonial Times to 1957*, series X 423-434.]

YEAR	Public and private, total	PUBLIC			Total	PRIVATE		Individuals and noncorporate				
		Total <sup>1</sup>	Federal <sup>1</sup>	State and local <sup>2</sup>		Corporate		Mortgage		Nonmortgage		
						Long- term <sup>3</sup>	Short- term <sup>3</sup>	Farm	Non- farm	Farm <sup>4</sup>	Non- farm <sup>5</sup>	
<b>GROSS DEBT</b>												
1930	214.3	35.8	17.3	18.5	178.5	61.1	46.3	9.4	32.0	2.4	27.3	
1935	200.2	61.0	41.7	19.3	139.2	52.0	37.8	7.4	24.7	1.5	15.7	
1940	215.8	73.8	53.6	20.2	142.0	61.2	37.7	6.5	26.0	2.6	17.0	
1945	463.3	309.2	202.6	16.6	154.1	45.3	54.2	4.8	27.0	2.5	20.4	
1947	455.6	286.6	260.8	16.8	199.0	55.0	73.2	5.1	38.7	3.5	23.5	
1948	498.6	276.7	258.0	18.7	221.9	62.8	76.0	5.3	45.1	5.5	27.3	
1949	520.3	257.0	266.1	20.9	233.3	67.7	71.8	5.6	50.6	6.4	31.2	
1950	506.4	290.6	266.4	24.2	275.8	72.2	94.0	6.1	59.4	6.2	37.2	
1951	607.5	207.2	270.2	27.0	310.3	79.9	110.8	6.6	67.4	7.0	38.8	
1952	646.0	308.9	279.3	29.6	337.1	88.0	113.5	7.2	75.2	8.0	45.2	
1953	683.9	322.0	289.3	32.7	361.9	93.9	117.6	7.8	83.8	9.1	49.7	
1954	714.1	332.3	294.4	37.9	381.8	99.5	116.8	8.3	94.6	9.3	53.3	
1955	786.4	345.0	301.8	43.2	441.3	108.1	142.9	9.1	108.7	9.7	62.8	
1956	831.1	348.5	300.5	48.0	482.6	120.3	154.6	9.9	121.2	9.6	66.0	
1957	867.3	354.2	301.7	52.5	513.1	134.9	157.2	10.5	131.6	9.8	69.2	
1958	916.8	367.8	310.6	57.2	549.0	146.0	163.5	11.3	144.6	12.1	71.6	
1959	986.1	384.3	321.9	62.4	601.8	156.0	181.7	11.3	160.8	11.7	80.3	
1960	1,036.1	389.2	322.1	67.1	646.9	167.9	192.4	13.1	174.5	12.3	86.8	
1961	1,096.3	402.7	330.2	72.5	693.6	180.1	203.9	14.2	190.1	13.6	91.6	
1962	1,176.4	421.2	340.3	80.9	755.2	194.9	218.6	15.5	210.9	15.0	100.3	
<b>NET DEBT</b>												
1930	191.0	30.6	16.5	14.1	160.4	51.1	38.2	9.4	32.0	2.4	27.3	
1935	174.7	50.5	34.4	16.0	124.2	43.6	31.2	7.4	24.7	1.5	15.7	
1940	189.9	61.3	44.8	16.5	128.6	43.7	31.9	6.5	26.0	2.6	17.0	
1945	406.3	266.4	252.7	13.7	139.9	88.3	47.0	4.8	27.0	2.5	20.4	
1947	417.4	237.7	223.3	14.4	179.7	46.1	62.8	5.1	38.7	3.5	23.5	
1948	433.6	232.7	216.5	16.2	200.9	52.5	65.3	5.3	45.1	5.5	27.3	
1949	448.4	236.7	218.6	18.1	211.7	56.5	61.5	5.6	50.6	6.4	31.2	
1950	490.3	230.4	218.7	20.7	250.9	60.1	81.9	6.1	59.4	6.2	37.2	
1951	524.0	241.8	218.5	23.3	282.2	66.6	95.9	6.6	67.4	7.0	38.8	
1952	555.2	248.7	222.9	25.8	306.5	73.3	97.7	7.2	75.2	8.0	45.2	
1953	556.5	256.7	228.1	26.6	329.8	78.3	101.2	7.8	83.8	9.1	49.7	
1954	612.0	263.6	230.2	33.4	348.4	82.9	100.0	8.3	94.6	9.3	53.3	
1955	672.3	269.8	231.5	38.4	402.5	90.0	122.2	9.1	108.7	9.7	62.8	
1956	707.5	268.1	225.4	42.7	439.4	100.1	131.7	9.9	121.2	9.6	66.0	
1957	738.9	271.1	224.4	46.7	467.8	112.1	134.6	10.5	131.6	9.8	69.2	
1958	782.6	283.6	232.7	50.9	499.1	121.2	138.4	11.3	144.6	12.1	71.6	
1959	846.2	298.8	243.2	55.6	547.4	120.3	154.0	11.3	160.8	11.7	80.3	
1960	880.4	301.0	241.0	60.0	588.4	130.1	162.7	13.1	174.5	12.3	86.8	
1961	944.1	313.1	248.1	65.0	631.0	149.1	172.4	14.2	190.1	13.6	91.6	
1962	1,017.3	320.7	255.0	73.7	687.6	161.2	184.8	15.5	210.9	15.0	100.3	

<sup>1</sup> Includes categories of debt not subject to statutory debt limit. Net Federal debt defined as gross debt outstanding less Federal Government securities held by Federal agencies and trust funds, and Federal agency securities held by U.S. Treasury and other Federal agencies; it thus equals Federal Government and agency debt held by the public.

<sup>2</sup> Includes State loans to local units.

<sup>3</sup> Long-term debt, original maturity of 1 year or more from date of issue; short-term, less than 1 year.

<sup>4</sup> Debt of farmers and farm cooperatives to institutional lenders and Federal Government lending agencies; farmers' financial and consumer debt included under "nonfarm" category.

<sup>5</sup> Comprises debt incurred for commercial (nonfarm), financial, and consumer purposes, including debt owed by farmers for financial and consumer purposes.

Source: Department of Commerce, Office of Business Economics (based on data from various governmental agencies); *Survey of Current Business*, July 1960, and May 1963.

# Public Debt

403

## No. 529. PUBLIC DEBT OF THE FEDERAL GOVERNMENT: 1900 TO 1962

**[Money figures in millions of dollars, except per capita in dollars. As of June 30. Prior to 1920, on basis of public debt accounts; 1920 to 1952, on basis of daily Treasury statements; beginning 1953, on basis of *Monthly Statement of Receipts and Expenditures of the U.S. Government*. See also *Historical Statistics, Colonial Times to 1957*, series Y 368-379.]**

YEAR	GROSS DEBT			INTEREST PAID		YEAR	GROSS DEBT			INTEREST PAID	
	Total	Per capita <sup>1</sup>	Interest bearing <sup>2</sup>	Total	Percent of Federal expenditures <sup>3</sup>		Total	Per capita <sup>1</sup>	Interest bearing <sup>2</sup>	Total	Percent of Federal expenditures <sup>3</sup>
1900	1,263	\$16.00	1,023	40	7.7	1935	28,701	\$225,55	27,645	821	12.6
1905	1,132	13.51	895	25	4.3	1936	33,779	263,79	32,089	749	8.8
1910	1,147	12.41	918	21	3.1	1937	36,425	282,75	35,800	866	11.2
1911	1,154	12.20	915	21	3.1	1938	37,165	286,27	36,576	926	13.6
1912	1,194	12.52	964	23	3.3	1939	40,440	308,98	39,886	941	10.6
1913	1,193	12.27	966	23	3.2	1940	42,968	325,23	42,876	1,041	11.5
1914	1,188	11.99	968	23	3.1	1941	48,961	367,09	48,387	1,111	8.4
1915	1,191	11.85	970	23	3.0	1942	72,422	537,13	71,968	1,260	3.7
1916	1,225	12.02	972	23	3.1	1943	136,696	999,83	135,380	1,808	2.3
1917	2,076	28.77	2,713	25	1.3	1944	201,003	1,452,44	199,543	2,609	2.7
1918	12,455	119.13	12,198	190	1.5	1945	258,682	1,848,60	256,357	3,617	3.7
1919	25,485	242.56	25,237	619	3.3	1946	269,422	1,905,42	268,111	4,722	7.8
1920	24,290	228.23	24,063	1,020	15.9	1947	258,286	1,792,05	255,113	4,958	12.7
1921	23,977	220.91	23,739	990	19.5	1948	252,292	1,720,71	250,063	5,211	15.8
1922	22,063	208.65	22,710	991	29.4	1949	252,770	1,694,75	250,762	5,339	13.5
1923	22,350	199.64	22,007	1,056	32.0	1950	257,357	1,696,61	255,209	5,750	14.5
1924	21,251	186.23	20,981	941	30.9	1951	255,222	1,654,25	252,852	5,613	12.7
1925	20,516	177.12	20,211	882	28.8	1952	259,105	1,650,91	256,863	5,859	9.0
1926	19,643	167.32	19,384	832	26.9	1953	266,071	1,667,54	263,946	6,504	8.8
1927	18,512	155.51	18,253	787	26.5	1954	271,200	1,670,14	268,910	6,382	9.4
1928	17,604	146.09	17,318	732	23.6	1955	274,374	1,660,10	271,741	6,370	9.0
1929	16,031	139.04	16,639	678	20.6	1956	272,751	1,621,35	260,883	6,787	10.2
1930	16,185	131.51	15,922	659	19.2	1957	270,527	1,570,46	268,486	7,244	10.4
1931	16,801	135.45	16,520	612	17.1	1958	276,343	1,586,78	274,698	7,607	10.6
1932	19,487	156.10	19,161	599	12.9	1959	284,706	1,606,10	281,533	7,593	9.4
1933	22,539	179.48	22,158	689	14.9	1960	286,331	1,584,77	283,241	9,180	11.9
1934	27,053	214.07	26,480	757	11.3	1961	288,971	1,572,70	285,072	8,957	10.9
						1962	298,201	1,598,15	294,442	9,120	10.3

### INTEREST-BEARING DEBT

YEAR	Total	Marketable					Nonmarketable				Special issues
		Bills		Certificates	Notes	Treasury bonds <sup>4</sup>	Other bonds <sup>5</sup>	U. S. savings bonds	Treasury savings notes	Treasury bonds, investment series	
		Total	Bills	Certificates	Notes	Treasury bonds <sup>4</sup>	Other bonds <sup>5</sup>	Total	Treasury savings notes	Treasury bonds, investment series	Other bonds <sup>6</sup>
1940	42,376	1,302	1,041	33,436	6,383	26,555	196	2,905	10,136	261	4,775
1945	256,357	17,219	28,423	18,963	75,660	142	45,585	10,136	505	18,827	13,739
1950	255,209	13,533	18,418	20,404	102,795	160	57,536	8,472	954	582	32,356
1951	252,852	13,614	9,509	35,806	78,833	156	57,572	7,818	14,526	366	34,653
1952	250,863	13,219	28,423	18,963	75,660	142	57,685	6,612	14,046	373	40,538
1953	263,946	19,706	15,854	30,425	81,225	124	57,886	4,453	13,288	447	42,220
1954	268,910	19,515	18,405	31,960	80,378	96	58,061	5,079	12,775	411	43,250
1955	271,741	19,514	13,830	40,729	81,057	71	58,365	1,913	12,580	417	43,250
1956	269,883	20,808	16,303	35,952	81,840	50	57,407	-----	12,009	310	45,114
1957	268,486	23,420	20,473	30,973	80,789	50	64,622	11,135	196	45,827	40,538
1958	274,698	22,406	32,920	20,416	90,883	50	51,984	9,621	171	46,246	44,756
1959	281,833	32,017	33,843	27,314	84,803	50	50,503	8,365	183	44,809	44,809
1960	283,241	33,415	17,650	51,483	81,247	50	47,544	6,783	170	44,809	44,809
1961	285,672	36,723	13,388	56,257	80,830	50	47,514	5,830	136	45,043	44,939
1962	294,442	42,036	13,547	65,464	75,025	47,607	4,727	1,097	4,727	44,939	44,939

<sup>1</sup> Based on estimated population for U. S., as of July 1 of each year; beginning 1959, includes Alaska, and Hawaii.

<sup>2</sup> Excludes bonds issued to Pacific railways and Navy pension fund.

<sup>3</sup> Calculated on total Federal expenditures which have not been reduced by the amounts of interfund transactions representing interest payments and certain other payments to Treasury.

<sup>4</sup> Bank eligible bonds; for 1946-54 also includes bank restricted bonds.

<sup>5</sup> Comprises postal savings and Panama Canal bonds, and prior to 1947, also conversion bonds.

<sup>6</sup> Comprises depository bonds, and adjusted service bonds until they matured on June 15, 1945. Also includes Armed Forces leave bonds for 1947-51; Treasury bonds, Rural Electrification Administration series, beginning 1961; and certificates of indebtedness, foreign series, and foreign currency series, beginning 1962.

Source: Treasury Department; *Annual Report of the Secretary*, Statement of the Public Debt published in *Daily Statement of the U. S. Treasury*, and *Treasury Bulletin*.

## No. 530. ESTIMATED OWNERSHIP OF FEDERAL SECURITIES: 1940 TO 1962

[In billions of dollars, except percent. As of December 31. Par values, except U.S. savings bonds series A to F and J included at current redemption value. Data refer to securities issued or guaranteed by the U.S. Government, excluding guaranteed securities held by the Treasury]

OWNERSHIP	1940	1945	1950	1955	1960	1961	1962
<b>Total outstanding</b>	<b>50.9</b>	<b>278.7</b>	<b>256.7</b>	<b>280.8</b>	<b>290.4</b>	<b>296.5</b>	<b>304.0</b>
Commercial banks <sup>1</sup>	17.3	90.8	61.8	62.0	62.1	67.2	66.5
Federal Reserve banks	2.2	24.3	20.8	24.8	27.4	28.9	30.8
U.S. Government investment accounts	7.6	27.0	39.2	51.7	55.1	54.5	55.6
Private nonbank investors	23.9	136.6	134.9	142.3	145.8	145.9	151.1
Individuals <sup>2</sup>	10.6	64.1	66.3	64.7	64.9	65.2	65.9
Savings bonds	2.8	42.9	49.6	50.3	45.6	46.4	46.9
Other securities	7.8	21.2	16.7	14.5	19.3	18.8	19.0
Insurance companies	6.9	24.0	18.7	14.6	11.9	11.4	11.5
Mutual savings banks	3.2	10.7	10.9	8.5	6.3	6.1	6.1
Corporations <sup>3</sup>	2.0	22.2	19.7	23.5	19.9	19.4	20.1
State and local governments	.5	6.5	8.8	15.4	18.7	18.7	19.5
Foreign and international <sup>4</sup>	.2	2.4	4.3	7.5	13.0	13.4	15.3
Other <sup>5</sup>	.5	6.6	6.2	8.1	11.2	11.6	12.7
<b>PERCENT DISTRIBUTION</b>							
<b>Total outstanding</b>	<b>100.0</b>						
Commercial banks <sup>1</sup>	34.0	32.6	24.1	22.1	21.4	22.7	21.9
Federal Reserve banks	4.3	8.7	8.1	8.8	9.4	9.7	10.1
U.S. Government investment accounts	14.9	9.7	15.3	18.4	19.0	18.4	18.3
Private nonbank investors	47.0	49.0	52.6	50.7	50.2	49.2	49.7
Individuals <sup>2</sup>	20.8	23.0	25.8	23.0	22.3	22.0	21.7
Savings bonds	5.5	15.4	19.3	17.9	15.7	15.6	15.4
Other securities	15.3	7.6	6.5	5.2	6.6	6.3	6.3
Insurance companies	13.6	8.6	7.3	5.2	4.1	3.8	3.8
Mutual savings banks	6.3	3.8	4.2	3.0	2.2	2.1	2.0
Corporations <sup>3</sup>	3.9	8.0	7.7	8.4	6.9	6.5	6.6
State and local governments	1.0	2.3	3.4	5.5	6.4	6.3	6.4
Foreign and international <sup>4</sup>	0.4	0.9	1.7	2.7	4.5	4.5	5.0
Other <sup>5</sup>	1.0	2.4	2.4	2.9	3.9	3.9	4.2

<sup>1</sup> Consists of commercial banks, trust companies, and stock savings banks in the U.S. and outlying areas.

<sup>2</sup> Includes partnerships and personal trust accounts.

<sup>3</sup> Exclusive of banks and insurance companies.

<sup>4</sup> Consists of the investments of foreign balances and international accounts in the U.S.

<sup>5</sup> Consists of savings and loan associations, nonprofit institutions, corporate pension trust funds, and dealers and brokers.

Source: Treasury Department; *Treasury Bulletin*.

## No. 531. MARKETABLE INTEREST-BEARING PUBLIC DEBT, BY MATURITY CLASSES AND AVERAGE LENGTH: 1950 TO 1962

[In millions of dollars, except percent. As of June 30. All issues classified to final maturity except partially tax-exempt bonds, which are classified to earliest call date]

YEAR	Total amount outstanding	MATURITY CLASSES					Average length
		Within 1 year	1 to 5 years	5 to 10 years	10 to 20 years	20 years and over	
1950	155,310	42,338	51,292	7,702	28,035	25,853	8 yrs. 2 mos.
1955	155,206	49,703	39,107	34,253	28,613	3,580	5 yrs. 10 mos.
1956	154,953	58,714	34,401	28,908	28,578	4,351	5 yrs. 4 mos.
1957	155,705	71,952	40,669	12,328	26,407	4,349	4 yrs. 9 mos.
1958	166,675	67,782	42,557	21,476	27,652	7,208	5 yrs. 3 mos.
1959	178,027	72,958	58,304	17,052	21,625	8,088	4 yrs. 7 mos.
1960	183,845	70,467	72,844	20,246	12,630	7,658	4 yrs. 4 mos.
1961	187,148	81,120	58,400	26,435	10,233	10,960	4 yrs. 6 mos.
1962	196,072	88,442	57,041	26,049	9,319	15,221	4 yrs. 11 mos.
<b>PERCENT DISTRIBUTION</b>							
1950	100.0	27.3	33.0	5.0	18.1	16.6	
1955	100.0	32.0	25.2	22.1	18.4	2.3	
1956	100.0	37.9	22.2	18.7	18.4	2.8	
1957	100.0	46.2	26.1	7.9	17.0	2.8	
1958	100.0	40.7	25.5	12.9	16.6	4.3	
1959	100.0	41.0	32.8	9.6	12.1	4.5	
1960	100.0	38.3	39.6	11.0	6.9	4.2	
1961	100.0	43.3	31.2	14.1	5.5	5.9	
1962	100.0	45.1	29.1	13.3	4.8	7.8	

Source: Treasury Department; *Treasury Bulletin*.

# Government Securities—Employment

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## No. 532. INTEREST-BEARING GOVERNMENT SECURITIES OUTSTANDING, BY TAX STATUS AND ISSUER: 1935 TO 1962

**[In millions of dollars.]** As of June 30. U.S. Government data on basis of *Daily Treasury Statement*. Par values, except U.S. savings bonds series A to F and J when included, are at current redemption values.

YEAR	Total out- stand- ing	TAX STATUS				ISSUER		
		Tax-exempt			Tax- able <sup>3</sup>	U.S. Govt. special issues	U. S. Govt. <sup>4</sup>	Federal instru- mentali- ties <sup>5</sup>
		Total	Whol- ly <sup>1</sup>	Parti- ally <sup>2</sup>				
1935	53,283	52,650	34,446	18,204	15	633	31,768	2,399
1940	70,117	65,327	30,240	35,087	212,532	18,812	47,874	2,199
1945	274,191	42,847	17,191	25,656	210,579	32,356	255,226	1,008
1950	270,776	36,841	23,964	12,877	226,893	43,250	271,785	746
1955	316,363	46,220	42,834	3,386	31,768	2,399	1,815	42,703
1956	320,109	51,022	47,636	3,386	223,973	45,114	269,956	2,567
1957	324,137	54,535	52,131	2,404	222,775	46,827	268,592	3,464
1958	335,365	58,325	56,840	1,485	230,794	46,246	274,798	3,777
1959	348,749	63,520	62,035	1,485	240,473	44,756	281,944	4,820
1960	356,075	67,900	66,475	1,485	243,216	44,899	283,380	6,270
1961	363,049	73,215	71,730	1,485	244,701	45,043	285,011	5,408
1962	381,800	81,610	80,131	1,485	255,245	44,939	294,886	6,783

<sup>1</sup> Interest is exempt from both normal and surtax rates of Federal income tax.

<sup>2</sup> Interest is exempt only from normal rates of Federal income tax.

<sup>3</sup> Interest is subject to both normal and surtax rates of Federal income tax.

<sup>4</sup> Includes guaranteed securities of Federal instrumentalities except those held by Treasury.

<sup>5</sup> Nonguaranteed securities. Includes Federal land bank bonds only through June 30, 1945. Excludes stocks and interagency loans.

<sup>6</sup> Wholly tax-exempt. Excludes obligations of Philippine Is after June 30, 1945, and Puerto Rico after June 30, 1952.

Source: Treasury Department; *Annual Report of the Secretary*.

## No. 533. CIVILIAN EMPLOYMENT AND PAYROLLS OF THE FEDERAL GOVERNMENT, BY BRANCH: 1930 TO 1963

**[Includes data for employees in Alaska, Hawaii, outlying areas of the U.S., and in foreign countries. Monthly employment figures represent number in active-duty status as of last day of month, including intermittent employees who worked during month. Annual employment figures are averages of monthly figures. Payrolls are totals for calendar year or month, as indicated. Excludes employees of Central Intelligence Agency and, beginning August 1969, those of the National Security Agency, for security reasons. Employees of General Accounting Office and Government Printing Office included with legislative branch. See also *Historical Statistics, Colonial Times to 1957*, series Y 241-250, for employment for years ending June 30.]**

YEAR AND MONTH	EMPLOYMENT (1,000)				PAYROLLS (\$1,000,000)			
	Total <sup>1</sup>	Executive <sup>1</sup>	Legis- lative	Judicial	Total <sup>1</sup>	Executive <sup>1</sup>	Legis- lative	Judicial
1930	592	580	11	2	1,092	1,061	25	6
1935	805	790	14	2	1,381	1,344	31	6
1940	1,053	1,033	17	2	1,908	1,860	40	8
1945	3,526	3,496	27	3	8,019	7,933	77	10
1950	2,079	2,052	23	4	6,966	6,846	101	19
1951	2,473	2,446	23	4	8,938	8,814	103	20
1952	2,603	2,577	23	4	10,037	9,907	109	21
1953	2,567	2,541	22	4	10,009	9,880	109	21
1954	2,424	2,398	22	4	9,086	9,553	110	22
1955	2,402	2,370	22	4	10,295	10,146	122	26
1956	2,416	2,390	22	4	10,845	10,688	129	28
1957	2,422	2,395	22	5	11,199	11,036	133	30
1958	2,389	2,362	22	5	12,181	12,004	143	34
1959	2,393	2,366	23	5	12,541	12,358	148	34
1960	2,430	2,403	23	5	13,242	13,052	164	36
1961	2,441	2,412	23	5	14,074	13,872	164	39
1962	2,505	2,476	24	6	14,890	14,675	172	43
March	2,459	2,430	24	6	12,225	1,208	14	4
June	2,614	2,485	24	6	1,202	1,184	14	3
September	2,603	2,473	24	6	1,157	1,139	14	3
December	2,660	2,630	24	6	1,330	1,312	14	4
1963, March	2,503	2,474	24	6	1,263	1,244	15	4

<sup>1</sup> Includes Christmas help of the Post Office Department.

<sup>2</sup> Includes 437,008 temporary, piece-rate workers on the 1960 Census.

Source: Civil Service Commission; *Monthly Report of Federal Employment*, and records.

No. 534. CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT—SUMMARY:  
1950 TO 1962

[In thousands, except percent. As of December 31. Beginning 1960, includes Alaska and Hawaii. Excludes Central Intelligence Agency; temporary Christmas help of the Post Office Department; beginning 1960, National Security Agency; and, in 1962, Public Works Acceleration Act employees. Except for 1961, distribution by sex is estimated]

ITEM	UNITED STATES					WASHINGTON, D.C., STANDARD METROPOLITAN STATISTICAL AREA <sup>1</sup>				
	1950	1955	1960	1961	1962	1950	1955	1960	1961	1962
Paid employment	2,020	2,153	2,213	2,285	2,325	238	227	236	243	255
Male	1,544	1,630	1,668	1,724	1,754	132	131	140	146	153
Female	476	514	545	561	570	106	96	98	102	102
Percent female	24	24	25	25	25	44	42	41	40	40
Full time	1,854	2,035	2,084	2,163	2,209	234	224	231	238	250
Other	166	118	120	122	116	4	3	5	5	6
Competitive service	1,859	1,965	2,041	2,102	2,140	211	193	202	207	217
Career	1,457	1,565	1,676	1,706	1,724	177	158	162	162	165
Career-conditional	246	251	280	308		21	33	37	43	
Temporary and indefinite	402	154	114	116	108	34	14	8	8	9
Excepted service <sup>2</sup>	161	189	172	182	185	27	34	34	36	38
Permanent	134	101	100	103	106	25	28	26	27	28
Other	27	87	72	79	79	2	6	8	9	9
White-collar	1,448	1,492	1,639	1,694	1,740	208	187	198	206	218
Blue-collar	572	661	574	591	584	30	41	38	37	38
Uncompensated employees on rolls	85	99	108	109	113	2	3	3	2	2

<sup>1</sup> See footnote 1, table 538.

<sup>2</sup> Persons excepted from competitive requirements of Civil Service Act.

Source: Civil Service Commission; *Annual Report*, monthly report, *Federal Employment Statistics Bulletin*, and records.

No. 535. PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, BY AGENCY:  
1957 TO 1963

[As of June 30, except where noted. See headnote, table 533. See also *Historical Statistics, Colonial Times to 1957*, series Y 241-250]

AGENCY	1957	1958	1959	1960	1961	1962	1963 <sup>1</sup>
All agencies	2,417,565	2,382,491	2,382,807	2,398,704	2,435,808	2,514,196	2,495,433
Legislative branch	22,340	22,347	22,853	22,886	23,021	23,974	23,741
Judicial branch	4,664	4,852	4,900	4,992	5,158	5,508	5,674
Executive branch	2,300,561	2,355,292	2,355,054	2,370,826	2,407,029	2,484,654	2,466,018
Executive Office of the President:							
White House Office	387	394	405	446	411	467	351
Bureau of the Budget	442	440	431	434	485	495	466
Executive Mansion and Grounds	72	72	70	71	71	77	73
National Security Council	26	64	65	65	56	44	44
Office of Civil and Defense Mobilization	254	21,656	1,758	1,833	1,768	2,512	434
All other	37	34	39	39	47	81	122
Executive departments:							
Agriculture	95,998	101,139	97,220	98,694	102,557	110,511	101,001
Commerce	53,732	56,700	32,224	49,300	30,337	43,417	42,876
Defense:							
Office of the Secretary	1,655	1,646	1,756	1,865	1,980	1,883	2,020
Department of the Army	429,217	415,914	405,848	390,046	390,761	393,849	383,431
Department of the Navy	389,717	363,729	357,108	347,700	346,310	348,056	344,437
Department of the Air Force	340,326	315,800	313,466	307,449	303,376	306,181	306,337
Other Defense activities						19,574	27,797
Health, Education, and Welfare	52,591	55,234	59,099	61,641	70,335	77,242	77,521
Interior	55,288	55,909	54,991	56,111	58,748	63,353	61,371
Justice	30,613	30,760	29,987	30,942	31,262	32,066	31,902
Labor	5,927	5,932	5,922	7,096	7,465	8,951	8,869
Post Office	521,198	538,416	549,951	562,868	582,447	588,477	583,991
State	33,979	35,198	35,783	37,866	38,792	40,216	41,197
Treasury	78,376	77,467	76,011	76,179	79,970	83,036	85,073
Independent agencies:							
Airways Modernization Board			168	(6)			
American Battle Monuments Com.	606	554	513	461	446	443	389
Atomic Energy Commission	6,910	7,107	6,855	6,907	6,846	6,863	6,992
Board of Governors, Federal Reserve System	589	602	607	598	600	599	607
Canal Zone Government	2,551	2,589	2,608	2,625	2,619	2,682	2,784

See footnotes at end of table.

**NO. 535. PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, BY AGENCY:  
1957 TO 1963—Continued**

AGENCY	1957	1958	1959	1960	1961	1962	1963 <sup>1</sup>
<b>Independent agencies—Continued</b>							
Civil Aeronautics Board	602	701	719	755	760	836	832
Civil Service Commission	4,475	3,935	3,790	3,579	3,772	4,123	4,145
Commission on Civil Rights	42	81	82	83	99	85	
Development Loan Fund		68	117	155	(?)	(?)	
Export-Import Bank	185	210	225	237	259	273	281
Farm Credit Administration <sup>2</sup>	950	859	843	245	237	236	240
Federal Aviation Agency			33,624	38,132	42,838	44,396	45,241
Federal Civil Defense Admin.	1,264	(?)					
Federal Communications Comm.	1,197	1,238	1,281	1,403	1,396	1,511	1,443
Federal Deposit Insurance Corp.	1,143	1,224	1,247	1,249	1,298	1,254	1,246
Federal Home Loan Bank Board	750	898	954	1,000	1,120	1,176	1,215
Federal Maritime Commission							
Federal Mediation and Conciliation Service	322	339	342	347	347	383	301
Federal Power Commission	758	764	871	859	918	988	1,063
Federal Trade Commission	744	738	734	782	855	1,126	1,139
Foreign Claims Settlement Comm.	114	86	55	47	56	70	111
General Services Administration	27,410	27,885	27,943	28,211	29,944	31,519	31,956
Housing and Home Finance Agency	9,893	10,279	11,115	11,105	11,507	13,469	13,704
Information Agency	11,815	10,900	10,769	10,915	10,864	11,132	11,512
Interstate Commerce Commission	2,203	2,260	2,283	2,381	2,396	2,442	2,394
National Advisory Committee for Aeronautics	7,992	7,818	(?)				
National Aeronautics and Space Administration			9,235	10,232	17,471	23,686	26,205
Nat'l Capital Housing Authority	254	270	310	331	406	426	414
National Labor Relations Board	1,151	1,148	1,484	1,750	1,816	1,041	2,004
National Mediation Board	109	115	117	129	129	117	133
National Science Foundation	323	404	544	734	838	913	884
Panama Canal Company	11,617	12,031	11,451	11,436	11,711	11,827	12,850
Railroad Retirement Board	2,431	2,593	2,460	2,234	2,235	2,129	2,004
Renegotiation Board	359	326	301	284	271	193	207
St. Lawrence Seaway Development Corporation	38	175	180	159	160	168	158
Securities and Exchange Comm.	785	879	937	980	1,087	1,836	1,409
Selective Service System	6,856	6,338	6,413	6,230	6,607	6,805	6,817
Small Business Administration	1,161	1,471	2,015	2,244	2,633	3,181	3,203
Smithsonian Institution	1,211	1,430	1,401	1,555	1,492	1,742	1,674
Soldiers' Home	1,032	1,031	1,027	1,041	1,046	1,040	1,056
Tariff Commission	217	219	233	271	279	279	266
Tax Court of the United States	145	150	152	153	146	150	154
Tennessee Valley Authority	15,651	16,056	14,768	14,993	17,134	18,600	17,608
Veterans Administration	174,022	172,005	171,414	172,338	174,110	176,562	173,482
Virgin Islands Corporation	717	699	739	705	639	725	562
All other	164	156	210	286	336	488	434

<sup>1</sup> As of January 31.

<sup>2</sup> Federal Civil Defense Administration and Office of Defense Mobilization combined as Office of Civil and Defense Mobilization in 1958; became Office of Emergency Planning by 1962.

<sup>3</sup> Includes employees hired under the Public Works Acceleration Act by the following departments: Agriculture 4,897, Army 495, Interior 3,269, and Veterans Administration 7.

<sup>4</sup> 1960 figure includes 15,574 temporary piece-rate workers on 1960 Census and data for 1960 to 1963 include an average of 176 seamen per year employed by the Maritime Administration.

<sup>5</sup> 1961, 1962, and 1963 data include, respectively, 308, 850, and 858 employees in the Peace Corps and 14,867, 15,495, and 16,401 employees in the Agency for International Development.

<sup>6</sup> Airways Modernization Board (Civil Aeronautics Administration, Department of Commerce) and 24 employees of Civil Aeronautics Board were transferred to the Federal Aviation Agency.

<sup>7</sup> Functions transferred to Department of State.

<sup>8</sup> 1957-1959 includes Federal Intermediate Credit Banks and Central Bank for Cooperatives under Farm Credit Administration supervision.

<sup>9</sup> Became National Aeronautics and Space Administration.

Source: Civil Service Commission; *Annual Report* and *Monthly Report of Federal Employment*.

**No. 536. ACCESSIONS TO AND SEPARATIONS FROM PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT: 1950 TO 1962**

[For years ending June 30. Includes accessions and separations of part-time and intermittent employees. Not entirely comparable with similar data in editions of the *Statistical Abstract* published prior to 1956]

ITEM	UNITED STATES <sup>1</sup>				WASHINGTON, D.C., STANDARD METROPOLITAN STATISTICAL AREA <sup>2</sup>			
	1950	1955	1960	1962	1950	1955	1960	1962
Accessions, total number.....	414,943	520,825	496,856	554,910	43,273	46,171	48,068	64,539
Average monthly rate <sup>3</sup> .....	1.9	2.0	1.9	2.0	1.7	1.7	1.8	2.3
Separations, total number.....	494,755	503,068	480,526	477,130	48,774	42,479	41,780	53,647
Average monthly rate <sup>3</sup> .....	2.2	2.0	1.8	1.7	1.9	1.6	1.6	1.9
By type of separation:								
Quit <sup>4</sup> .....	187,396	232,141	210,352	222,926	24,078	26,109	26,289	33,856
Reduction in force.....	103,281	38,505	23,411	15,126	6,136	1,181	336	865
Discharge <sup>5</sup> .....	16,080	13,545	13,034	13,140	929	936	662	709
Other <sup>6</sup> .....	187,998	218,877	238,729	225,938	17,631	14,253	14,493	18,157

<sup>1</sup> Beginning 1960, includes Alaska and Hawaii.

<sup>2</sup> See footnote 1, table 538.

<sup>3</sup> Per 100 employees.

<sup>4</sup> Represents resignation, transfer to other Federal agency, and abandonment of position.

<sup>5</sup> Represents separation required by an agency for disqualification or inefficiency, and removal for misconduct, delinquency, or other serious cause.

<sup>6</sup> Represents termination of appointment, and separation for extended leave without pay, military leave, retirement, death, legal incompetency, and disability not entitled to retirement.

Source: Civil Service Commission; *Annual Report*, and records.

**No. 537. PAID CIVILIAN EMPLOYMENT IN FULL-TIME POSITIONS IN THE FEDERAL GOVERNMENT AND AVERAGE PAY, BY COMPENSATION AUTHORITY: 1950 TO 1961**

[As of June 30. For United States including Alaska and Hawaii beginning 1960. Excludes employees of Congress, Federal Courts, Maritime seamen of Department of Commerce, and small number for whom rates were not reported]

COMPENSATION AUTHORITY	1950		1955		1960		1961	
	Number of employees	Average pay <sup>1</sup>						
Total.....	1,627,812	\$3,504	2,045,626	\$4,416	2,083,286	\$5,441	2,135,291	\$5,847
Classification Act of 1949.....	800,748	3,667	701,824	3,788	886,512	4,689	953,995	5,697
General schedule <sup>2</sup> .....	98,024	2,807			673,077	4,111	585,504	5,386
Crafts, protective and custodial schedule <sup>2</sup> .....	429,739	3,133					580,102	5,569
Wage Board <sup>2</sup> .....	362,133	3,488	432,282	4,197	482,600	4,853	502,577	5,292
Postal Pay Act.....	38,192	4,502	53,755	5,477	61,098	6,617	64,281	7,156
Other acts and admin. orders.....								

<sup>1</sup> Arithmetic means based on annual rates and other rates converted to annual equivalents.

<sup>2</sup> Beginning 1955, under amended Classification Act of 1949, approximately  $\frac{1}{3}$  of CPC employees were classified under General Schedule, and  $\frac{2}{3}$  were classified under Wage Boards. See headnote, table 541, for definition of General Schedule.

Source: Civil Service Commission; annual report, *Pay Structure of the Federal Civil Service*.

# Employment

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## No. 538. PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, 1939 TO 1962, AND FOR SELECTED AGENCIES, 1962, BY STATES AND OTHER AREAS

[As of December 31. Partially estimated. Excludes Central Intelligence Agency, temporary Christmas help of the Post Office Department, and, beginning 1960, National Security Agency]

STATE OR OTHER AREA	TOTAL EMPLOYMENT				EMPLOYMENT BY AGENCY, 1962			
	1939	1950	1960	1962	Depart-	Post	Veterans	Other
					ment of Defense	Office Depart- ment	Administration	agencies
<b>Total</b>	<b>967,765</b>	<b>2,177,008</b>	<b>2,372,580</b>	<b>2,504,197</b>	<b>1,066,824</b>	<b>588,829</b>	<b>173,411</b>	<b>675,133</b>
United States	933,276	2,055,157	2,212,848	2,336,320	961,851	587,369	172,406	614,694
Washington, D.C., standard met. stat. area <sup>1</sup>	132,516	237,736	235,804	255,343	74,595	13,442	5,508	161,798
50 States <sup>2</sup>	800,760	1,817,421	1,976,084	2,080,977	887,256	573,927	166,893	452,896
Alabama	12,075	37,852	60,867	62,783	35,384	6,707	3,773	16,919
Alaska	2,429	13,237	12,556	13,272	5,930	660	34	6,648
Arizona	7,081	12,896	19,797	22,394	7,375	3,378	1,535	10,106
Arkansas	10,368	15,096	13,107	15,138	4,404	4,256	2,686	3,792
California	51,281	211,116	230,464	250,833	142,166	53,079	15,422	40,166
Colorado	9,764	25,574	33,909	36,498	14,813	6,440	2,624	12,621
Connecticut	6,864	10,433	14,649	15,174	2,761	8,273	1,914	2,226
Delaware	1,896	2,075	3,372	3,543	1,242	1,216	487	508
Florida	10,996	33,162	47,050	51,233	24,147	14,101	3,133	9,852
Georgia	13,243	47,860	55,500	60,609	34,100	10,049	3,666	12,734
Hawaii	5,721	21,867	22,091	22,217	18,545	1,249	83	2,340
Idaho	3,034	5,163	6,214	7,021	440	1,718	384	4,470
Illinois	50,268	95,960	98,915	103,087	30,060	43,266	10,153	19,609
Indiana	12,025	34,348	31,682	33,054	11,651	12,975	2,926	5,502
Iowa	10,634	15,433	15,790	16,321	529	8,915	2,776	4,101
Kansas	9,465	19,825	21,058	20,531	5,520	7,330	2,997	4,675
Kentucky	12,255	27,695	27,604	29,939	12,215	7,450	2,014	8,260
Louisiana	13,107	23,142	22,878	24,648	7,417	6,570	2,421	8,240
Maine	7,979	10,921	17,295	16,936	11,137	3,488	941	1,370
Maryland	20,656	41,862	45,315	49,159	23,087	6,889	2,745	15,538
Massachusetts	36,484	54,931	62,246	64,815	26,405	22,014	6,939	8,467
Michigan	19,474	40,049	42,399	45,620	11,445	20,482	4,848	8,845
Minnesota	13,993	23,135	24,592	26,040	1,927	12,964	3,776	7,373
Mississippi	11,770	15,144	15,696	16,005	5,747	3,985	2,152	5,021
Missouri	23,215	50,649	49,059	52,546	14,980	10,136	3,764	14,656
Montana	9,463	7,937	8,405	9,962	1,201	1,990	527	6,244
Nebraska	9,203	18,489	15,402	15,522	4,324	5,353	1,627	4,218
Nevada	3,053	4,904	5,842	6,827	2,741	996	337	2,753
New Hampshire	3,701	3,023	3,595	3,983	980	1,997	341	685
New Jersey	19,641	46,676	53,835	60,741	26,651	19,000	3,761	7,329
New Mexico	6,455	13,184	22,790	24,849	11,200	2,301	1,262	10,086
New York	97,155	169,771	179,784	183,635	52,267	80,825	16,805	33,738
North Carolina	11,231	24,730	28,491	30,029	10,188	9,122	3,811	6,013
North Dakota	4,356	6,743	5,863	6,521	1,233	2,405	429	2,454
Ohio	32,508	89,064	88,785	92,937	38,758	30,674	7,593	15,912
Oklahoma	11,566	37,461	42,008	44,727	25,503	6,972	1,711	10,541
Oregon	9,899	16,227	19,904	21,140	3,580	5,258	1,815	10,507
Pennsylvania	59,163	123,210	129,484	133,288	88,935	37,196	10,592	16,565
Rhode Island	7,379	11,225	12,343	12,419	8,266	2,595	745	813
South Carolina	10,107	10,825	22,461	24,167	15,813	4,488	984	3,381
South Dakota	5,017	8,372	8,984	9,632	1,842	2,429	1,485	3,876
Tennessee	18,356	39,779	34,052	36,413	6,637	9,354	4,710	15,706
Texas	29,818	97,432	112,647	119,550	60,362	25,263	8,545	25,580
Utah	4,075	24,526	26,443	29,509	19,037	2,719	1,126	6,027
Vermont	2,650	2,980	3,057	3,024	60	1,658	383	923
Virginia	24,799	67,547	66,898	70,659	46,636	8,716	4,125	11,182
Washington	19,808	57,607	45,643	47,044	23,099	8,586	3,201	12,158
West Virginia	5,050	10,523	10,540	11,450	863	4,646	2,229	3,712
Wisconsin	13,791	20,073	20,368	21,200	1,753	10,693	3,776	4,978
Wyoming	3,335	5,659	4,695	5,110	754	1,100	779	2,477
Undistributed		1,519	10	23		23		
Outside United States	34,489	121,851	159,732	167,877	104,973	1,460	1,005	60,439
Puerto Rico	2,678	5,259	7,043	7,533	3,443	1,306	660	2,110
Other outlying areas	26,731	36,807	25,175	25,768	9,320	140	2	16,297
Foreign countries	5,080	80,285	127,514	134,576	92,196	14	343	42,028

<sup>1</sup> Beginning 1950, Washington, D.C., Standard Metropolitan Statistical Area includes Dist. of Columbia; Alexandria and Falls Church cities, Arlington and Fairfax Counties, Virginia; and Montgomery and Prince Georges Counties, Maryland. These areas excluded from data for 50 States.

<sup>2</sup> Relates to District of Columbia only.

**No. 539. PAID CIVILIAN EMPLOYEES WITH VETERAN PREFERENCE IN THE FEDERAL GOVERNMENT, BY SELECTED CHARACTERISTICS: 1950 TO 1962**

[As of December 31. Excludes Central Intelligence Agency, Congress, Architect of the Capitol, Library of Congress, U.S. Courts, temporary Christmas help of the Post Office Department; until 1955, the Soldiers' Home, for which distribution is not available; until 1962, Botanic Gardens; beginning 1960, National Security Agency; and, in 1962, Public Works Acceleration Act employees]

ITEM	UNITED STATES <sup>1</sup>				WASHINGTON, D. C., STANDARD METROPOLITAN STATISTICAL AREA <sup>2</sup>			
	1950	1955 <sup>2</sup>	1960 <sup>2</sup>	1962 <sup>2</sup>	1950	1955 <sup>2</sup>	1960 <sup>2</sup>	1962 <sup>2</sup>
	Total	979,719	1,076,980	1,190,210	1,245,973	81,982	84,980	91,020
Veterans	961,685	1,056,400	1,170,740	1,227,198	78,888	81,970	88,350	92,035
Sex:								
Male	935,490	1,031,450	1,146,050	1,202,147	74,753	78,700	85,190	89,510
Female	26,186	24,950	24,690	25,051	4,085	3,270	3,100	3,116
Type of preference:								
Disabled (10-point)	151,707	165,560	206,100	217,636	10,054	10,030	10,320	10,769
Other (5-point)	800,978	890,840	964,640	1,009,562	68,784	71,940	78,030	81,876
Wives, widows, and mothers of veterans (10-point)	18,034	20,580	19,470	18,775	3,094	3,010	2,670	2,593

<sup>1</sup> Beginning 1960, includes Alaska and Hawaii.    <sup>2</sup> Estimated.

<sup>3</sup> See footnote 1, table 538.

Source: Civil Service Commission; records.

**No. 540. BLUE-COLLAR WORKERS IN THE FEDERAL GOVERNMENT, SELECTED AGENCIES, BY MAJOR OCCUPATION GROUP: 1961**

[As of October 31. Covers full-time workers; includes Alaska, Hawaii, and U.S. citizens working abroad]

MAJOR OCCUPATION GROUP	All agencies	Army	Navy	Air Force	Post Office	General Services Administration	Veterans Administration	Other
Total	650,337	143,033	205,898	128,577	51,112	15,984	37,189	68,544
Manual labor	93,298	11,267	12,828	6,076	35,873	7,389	7,270	12,586
Mobile industrial equipment operation and maintenance	72,519	23,782	19,921	12,480	7,476	740	1,045	6,166
Fixed industrial equipment operation and maintenance	52,631	13,170	11,119	10,247	5,482	3,080	2,560	6,065
Warehousing	50,466	14,418	13,251	19,230	44	777	955	1,792
Services	41,905	11,272	3,705	3,974	-----	1	19,482	3,471
Metal work	41,632	4,579	25,203	8,048	237	68	167	3,330
Electrical installation and maintenance	33,584	3,754	16,406	7,479	163	704	729	4,340
Aircraft repair, propeller work, and engine overhauls	33,304	976	10,526	20,307	-----	-----	-----	1,495
Machine tool work	32,504	9,421	15,157	5,554	62	46	91	2,293
Electronic equipment installation, maintenance, and operation	25,607	6,502	8,229	9,825	1	28	40	1,072
Marine work	25,181	4,171	18,731	4	-----	-----	-----	2,275
Woodworking	24,378	6,134	9,007	5,379	89	598	719	2,442
Pipefitting	18,689	2,764	10,655	2,580	24	350	835	1,472
Ammunition and armament work	15,404	7,877	5,599	740	-----	-----	-----	188
General maintenance and operations	14,735	1,978	4,551	1,830	1,205	1,230	313	3,628
Painting and paperhanging	14,351	2,831	6,085	2,931	145	492	959	908
Printing and reproduction	13,309	3,034	2,038	1,615	49	134	39	6,400
Packing and processing	9,895	4,894	2,308	2,109	3	137	17	427
Instrument maintenance and operation	6,806	645	1,722	3,856	3	6	1	573
Fabric, leather, fur, and textile work	6,193	2,650	1,589	1,208	199	11	320	216
Manufacture and repair shop operation	5,191	1,346	3,110	485	3	-----	4	243
Wire communications equipment installation and maintenance	3,215	1,567	473	1,028	-----	1	-----	140
Masonry, plastering, and roofing	2,594	576	926	420	3	123	298	248
Railroad operation and maintenance	2,355	816	702	237	-----	17	1	582
Currency, securities, coin and medal manufacturing	2,183	-----	-----	-----	-----	-----	-----	2,183
General equipment maintenance	2,152	1,074	424	204	41	41	184	184
Agricultural, forestry, and kindred occupations	2,045	-----	-----	-----	-----	-----	338	1,707
All other occupations	4,031	1,526	633	704	-----	2	213	953

Source: Civil Service Commission; annual report, *Occupations of Federal Blue-Collar Workers*.

# White-Collar Employees—Work Injuries

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## No. 541. WHITE-COLLAR EMPLOYEES IN THE FEDERAL GOVERNMENT, BY MAJOR OCCUPATION GROUP: 1961

[As of October 31. Covers full-time employees; includes Alaska, Hawaii, outlying areas of the United States, and foreign countries, but excludes foreign nationals overseas. Average grade is median based on employees reported by General Schedule grades; average salary is arithmetic mean based on mean salary for each grade for General Schedule positions and actual salary for those not reported by grades. Employees for whom neither grades nor salaries were reported are included in employment totals but excluded from computation of averages. The General Schedule is a compensation scale for Federal employees set up by the Classification Act of 1949, as amended, which established a system of grades 1 to 18 for grouping of positions, based on relative difficulty of duties and responsibilities]

OCCUPATIONAL GROUPS	ALL POSITIONS			PROFESSIONAL			NONPROFESSIONAL		
	Number	Aver-	Aver-	Number	Aver-	Aver-	Number	Aver-	Aver-
All groups.....	1,553,061	6	\$6,089	230,891	11	\$8,810	1,322,170	5	\$5,612
General administrative, clerical, and office services.....	709,102	4	5,241	-----	-----	-----	709,102	4	5,241
Engineering.....	105,426	11	8,277	59,074	12	9,791	45,452	7	6,280
Accounting and budget.....	103,425	6	6,380	28,648	11	8,670	74,777	5	5,503
Medical, hospital, dental, and public health.....	88,817	4	5,755	41,236	7	7,810	47,581	3	4,397
Supply.....	73,940	5	5,535	-----	-----	-----	73,940	5	5,535
Business and industry.....	40,808	9	7,930	-----	-----	-----	40,808	9	7,930
Legal and kindred.....	37,024	8	7,497	11,865	12	10,154	25,159	7	5,956
Biological sciences.....	34,839	9	6,879	22,348	9	7,937	12,491	5	4,985
Physical sciences.....	34,506	11	8,811	25,884	12	9,834	8,712	7	5,772
Investigation.....	31,946	10	8,136	-----	-----	-----	31,946	10	8,136
Transportation.....	29,273	9	7,300	-----	-----	-----	29,273	9	7,300
Personnel administration and industrial relations.....	28,038	7	6,854	10	9	8,220	28,028	7	6,853
Education.....	19,161	9	6,625	12,970	9	6,633	6,191	8	6,610
Social science, psychology, and welfare.....	18,244	11	9,255	13,477	12	9,753	4,767	9	7,848
Mechanic.....	15,332	10	7,772	-----	-----	-----	15,332	10	7,772
Mathematics and statistics.....	14,357	5	6,281	4,733	11	9,000	9,654	5	4,948
Commodity quality control, inspection and grading.....	12,874	9	7,301	-----	-----	-----	12,874	9	7,301
Fine and applied arts.....	8,879	9	7,223	1,296	12	9,524	7,583	8	6,829
Library and archives.....	5,936	7	6,170	3,564	9	7,214	2,372	4	4,617
Veterinary medical science.....	2,260	11	8,615	2,260	11	8,615	-----	-----	-----
Copyright, patent, and trademark.....	1,614	12	10,213	1,614	12	10,213	-----	10	8,918
Trades, crafts, and labor.....	10	3	3,913	-----	-----	-----	-----	3	5,727
Miscellaneous occupations.....	47,130	5	5,818	1,012	11	9,978	46,118	5	5,727

Source: Civil Service Commission.

## No. 542. WORK INJURIES AND COMPENSATION OF CIVILIAN EMPLOYEES IN THE FEDERAL GOVERNMENT: 1947 TO 1962

[For years ending June 30; includes all employees covered under Federal Employees' Compensation Act. Includes employees in Alaska, Hawaii, and abroad, and reservists of the Armed Forces except as noted]

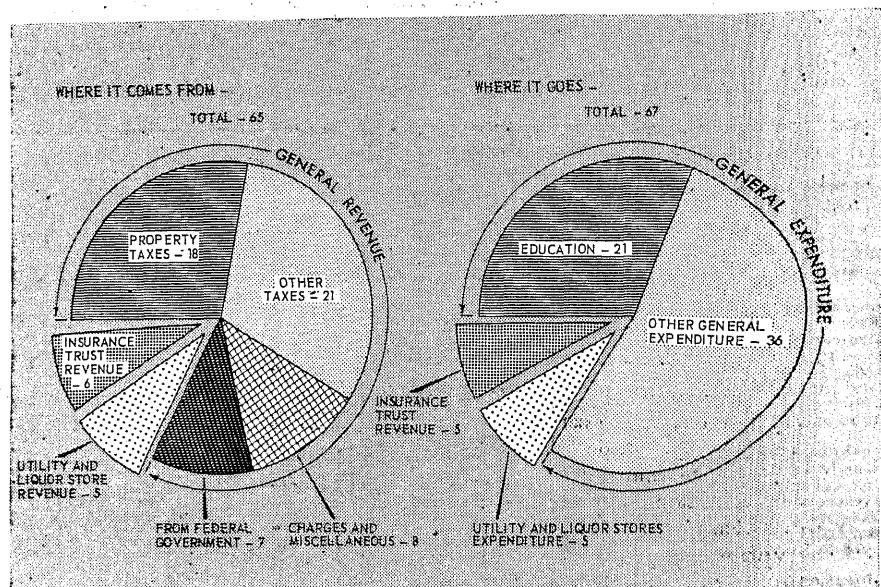
ITEM	1947-1949, average	1950	1955	1958	1959	1960	1961	1962
Injury cases reported.....	84,690	81,163	89,321	97,792	101,528	105,065	104,673	106,040
Index (1947-1949=100).....	100	96	105	115	120	124	124	125
Nonfatal.....	83,599	79,907	87,743	97,336	101,140	104,690	104,295	105,035
Fatal.....	1,091	1,256	1,578	456	388	375	378	405
Employment coverage 1.....	1,000	2,100	2,067	2,393	2,389	2,394	2,428	2,413
Casualty rates:								
Frequency per million man-hours 2.....	8.67	8.35	7.71	8.26	8.10	8.52	8.36	8.03
Severity per million man-hours 2.....	680	660	590	529	501	508	504	565
Cost per \$100 payroll.....	\$0.17	\$0.31	\$0.27	\$0.24	\$0.23	\$0.24	\$0.26	\$0.25
Cost per employee.....	\$4.63	\$10.00	\$10.81	\$11.38	\$11.73	\$12.39	\$14.74	\$13.41
Average evaluation per fatal case 1.....	\$11,210	\$31,166	\$38,668	\$45,222	\$50,798	\$54,269	\$57,937	\$50,848
Average evaluation per nonfatal disabling injury 1.....	\$158	\$370	\$483	\$478	\$498	\$485	\$502	\$496
Average days lost per nonfatal disabling injury 1.....	27	41	47	41	40	37	37	36
Disbursements.....	\$1,000	14,305	23,370	48,322	59,590	69,254	59,931	62,176
								63,990

<sup>1</sup> Excludes reservists of the Armed Forces.

<sup>2</sup> Frequency refers to number of disabling injuries; severity refers to number of days disabled or charged. Excludes reservist casualties.

Source: Department of Labor, Bureau of Employees' Compensation; *Annual Report of the Secretary of Labor*.

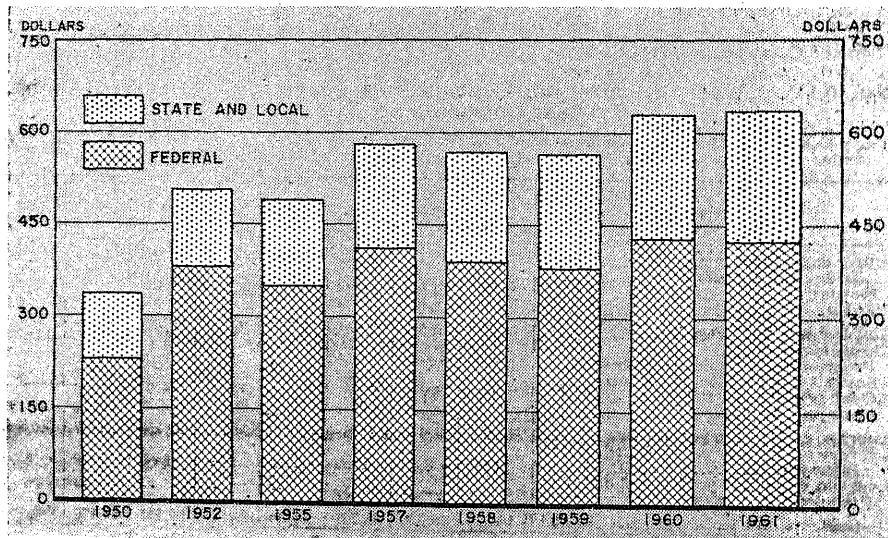
**FIG. XXVI. STATE AND LOCAL GOVERNMENT REVENUE AND EXPENDITURE: 1961**  
 [In billions of dollars. See table 553]



Source: Department of Commerce, Bureau of the Census.

**FIG. XXVII. GOVERNMENTAL PER CAPITA TAX REVENUE, BY LEVEL OF GOVERNMENT: 1950 TO 1961**

[See table 545]



Source: Department of Commerce, Bureau of the Census.

## Section 15

### State and Local Government Finances and Employment

Nationwide statistics relating to State and local governments, their numbers, finances, and employment, are compiled primarily by the Bureau of the Census. Each five years, the Bureau conducts a periodic Census of Governments involving collection of data for all governmental units in the United States. The 1957 Census of Governments is the most recent one from which complete data are available. Some findings of the 1962 Census of Governments have been published, and other reports from that census are to be issued during 1963 and 1964. The Bureau of the Census also conducts annual surveys which cover all the State governments and a sample of local governments. Publications issued annually by the Bureau of the Census include a report on governmental finances which presents figures for the Federal Government as well as nationwide totals for States and local governments, by type, and State-local data by States; and series of publications on State finances, city finances, and public employment. A descriptive leaflet, *Bureau of the Census Publications on Governments*, is issued annually.

Basic information for Census Bureau statistics on governments is obtained mainly by mail canvass from State and local officials; however, financial data for each of the State governments and for some of the largest local governments are compiled from their official records and reports by Census Bureau personnel, and classified into uniform categories for statistical reporting.

Statistics regarding particular functions in which State and local governments have an important role are presented in other sections (for example, the sections on Education, Roads and Motor Vehicles, and Social Insurance and Welfare Services).

**Governmental units.**—The governmental structure of the United States includes, in addition to the Federal Government and the States, thousands of local governments—counties, municipalities, townships, school districts, and numerous kinds of “special districts.” As shown by table 544, more than 90,000 local governments were identified by the 1962 Census of Governments. The figures shown for governmental units include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities, the New York Port Authority, and numerous local irrigation, power, and other types of districts—lack this power but are financed from rentals, charges for services, benefit assessments, grants from other governments, and other nontax sources. The count of governments excludes semiautonomous agencies through which States, cities, and counties sometimes provide for certain functions—for example, “dependent” school systems, State institutions of higher education, and certain other “authorities” and special agencies which are under the administrative or fiscal control of an established governmental unit.

**Finances.**—Unless otherwise stated, financial data in this section relate to the fiscal years of the respective governments. Federal and State government figures are for fiscal years ending on June 30, except for a few States with other closing dates within the calendar year named. Local government figures are for fiscal years ending in the calendar year specified, except for a few units which close their fiscal years in the succeeding January. Most school districts have fiscal years ending on June 30, but a majority of other local governments operate on a fiscal year ending December 31.

Nationwide government finance statistics must be classified and presented in terms of uniform concepts and categories, rather than according to the highly diverse terminology, organization, and fund structure of individual governments. Accordingly,

financial statistics which appear here for individual States, although based upon the official records and reports of these governments, will not agree directly with figures appearing in such original sources except where particular segments of the official accounts conform explicitly to standard reporting categories.

The framework for these statistics on governmental finances makes a basic distinction between general government, utilities and liquor stores, and insurance trust activities. These are distinguished as to revenue according to the nature of the source involved and as to expenditure according to the purpose of the spending.

The general government sector comprises all activities other than those classified as utility or insurance trust in nature. The utility sector includes only water supply, electric light and power, gas supply, and transit systems operated by local governments, and liquor stores operated by 16 States and by a few local governments. Insurance trust figures relate to employee retirement, unemployment compensation, and other social insurance systems administered by State and local governments.

Revenue and expenditure reported for each of these sectors and in total, in the basic framework of these statistics, represent only external transactions, and exclude transfers among agencies and funds of the government concerned. Certain internal transactions are shown separately, however, in related tables.

**Employment and payrolls.**—Public employment and payroll data are primarily from Census Bureau reports based on mail canvassing of State and local governments. Payroll amounts include all salaries, wages, and individual fee payments for the month specified, and employment numbers relate to all persons on governmental payrolls during a pay period of the month covered—including paid officials, temporary help, and (except where otherwise specified) part-time as well as full-time personnel. As in the case of financial data, figures shown for individual governments, such as States, cover major dependent agencies such as institutions of higher education, as well as the ordinary central departments and agencies of the government.

**Alaska and Hawaii.**—For a general statement concerning the treatment of data for Alaska and Hawaii, see preface. "Conterminous area" refers to the United States excluding Alaska, Hawaii, and outlying areas.

**Historical statistics.**—Tabular headnotes provide cross-references, where applicable, to *Historical Statistics of the United States, Colonial Times to 1957*. See preface.

#### No. 543. COUNTY, MUNICIPAL, AND TOWNSHIP GOVERNMENTS, 1962, AND THEIR POPULATION, 1960, BY POPULATION SIZE-GROUP

[Number of governments as of January 1962; population as of April 1960. Includes Alaska and Hawaii. Township governments include "towns" in the 6 New England States, New York, and Wisconsin]

POPULATION SIZE-GROUP	COUNTIES		MUNICIPALITIES		TOWNSHIPS				
	Number, 1962	Population, 1960		Number, 1962	Population, 1960		Number, 1962	Population, 1960	
		Number (1,000)	Percent		Number (1,000)	Percent		Number (1,000)	Percent
Total-----	1 3,043	158,617	100.0	2 17,997	2 116,244	100.0	17,144	39,934	100.0
250,000 or more-----	108	69,176	43.6	180	50,951	43.8	78	7,762	19.4
100,000 to 249,999-----	169	26,469	16.7		12,509	10.8		4,631	11.6
50,000 to 99,999-----	283	19,538	12.3	180	12,784	11.0	500	7,497	18.8
25,000 to 49,999-----	584	20,726	13.1	368	15,074	13.0	756	5,311	13.3
10,000 to 24,999-----	1,081	17,790	11.2	980	9,054	7.8	1,346	4,653	11.7
5,000 to 9,999-----	544	4,069	2.6	1,285	6,262	5.4	3,703	5,758	14.4
2,500 to 4,999-----				1,770	5,586	4.8	10,626	4,322	10.8
1,000 to 2,499-----				3,527	4,025	3.5			
Less than 1,000-----	274	849	0.5	9,757					

<sup>1</sup> Excludes areas corresponding to counties but having no organized county government.

<sup>2</sup> Includes population of municipalities incorporated since April 1, 1960, classified on the basis of special censuses or, in the absence of a special census, on the basis of estimated populations.

**NO. 544. LOCAL GOVERNMENTS, BY TAXING POWER AND TYPE, AND PUBLIC SCHOOL SYSTEMS, BY TYPE—STATES: 1962**

[Limited to governments actually in existence. Excludes, therefore, a few counties and numerous townships and "incorporated places" existing as areas for which statistics can be presented as to population and other subjects, but lacking any separate organized county, township, or municipal government]

STATE	ALL TYPES OF LOCAL GOVERNMENTS		LOCAL GOVERNMENTS OTHER THAN SCHOOL DISTRICTS					School districts	Public school systems <sup>a</sup>	
	Total	With property-taxing power	Without property-taxing power	Total	COUNTIES <sup>1</sup>	Municipalities	Townships			
United States	91,185	82,319	8,866	56,507	3,043	17,997	17,144	18,323	34,678	37,019
Alabama	732	530	202	618	67	349	-----	202	114	114
Alaska	56	56	-----	46	-----	40	-----	6	10	30
Arizona	378	378	-----	127	14	61	-----	52	251	255
Arkansas	1,208	909	299	791	75	417	-----	299	417	417
California	4,022	3,815	207	2,392	57	373	-----	1,062	1,630	1,631
Colorado	1,193	1,046	147	881	62	253	-----	566	312	312
Connecticut	398	360	38	390	-----	34	152	204	8	177
Delaware	207	144	63	117	3	51	-----	63	90	91
District of Columbia	2	1	1	2	-----	1	-----	1	-----	1
Florida	764	506	168	697	67	366	-----	264	67	67
Georgia	1,218	917	301	1,021	159	561	-----	301	197	197
Hawaii	20	4	16	20	3	1	-----	16	-----	1
Idaho	834	739	95	713	44	200	-----	469	121	121
Illinois	6,452	5,388	1,064	4,912	102	1,251	1,433	2,126	1,540	1,540
Indiana	3,091	2,761	330	2,207	92	546	1,009	560	884	885
Iowa	2,642	2,451	191	1,306	99	944	-----	263	1,336	1,336
Kansas	5,410	5,294	116	3,149	105	618	1,546	880	2,261	2,261
Kentucky	872	719	153	664	120	365	-----	179	208	210
Louisiana	628	590	38	561	62	258	-----	241	67	68
Maine	658	551	107	632	16	21	470	125	26	462
Maryland	351	191	160	351	23	152	-----	176	-----	24
Massachusetts	586	479	107	557	12	39	312	194	29	378
Michigan	3,818	3,724	92	1,950	83	509	1,259	99	1,866	1,866
Minnesota	5,212	5,121	91	2,869	87	845	1,522	115	2,343	2,355
Mississippi	772	507	265	614	82	266	-----	266	158	158
Missouri	3,726	3,067	659	2,077	114	892	329	742	1,649	1,649
Montana	1,387	1,300	87	372	56	124	-----	192	1,015	1,015
Nebraska	5,124	4,933	191	1,360	93	537	478	752	3,264	3,264
Nevada	136	81	55	119	17	17	-----	85	17	17
New Hampshire	550	635	15	320	10	13	221	85	221	230
New Jersey	1,395	1,247	148	883	21	334	233	295	512	585
New Mexico	305	227	78	214	32	80	-----	102	91	91
New York	3,802	3,795	7	2,571	57	612	932	970	1,231	1,248
North Carolina	675	576	99	675	100	449	-----	126	173	173
North Dakota	3,028	2,935	93	2,042	53	356	1,887	246	986	987
Ohio	3,358	3,238	120	2,525	88	932	1,328	177	833	836
Oklahoma	1,959	1,945	114	734	77	533	-----	124	1,225	1,225
Oregon	1,469	1,206	263	985	36	222	-----	727	484	484
Pennsylvania	6,201	4,803	1,398	4,022	66	1,003	1,555	1,398	2,179	2,594
Rhode Island	97	89	8	95	-----	8	31	56	2	41
South Carolina	552	483	69	443	46	255	-----	142	109	110
South Dakota	4,463	4,393	70	1,523	64	307	1,072	80	2,940	2,940
Tennessee	657	389	268	643	95	280	-----	268	14	153
Texas	3,327	2,990	337	1,853	254	866	-----	733	1,474	1,481
Utah	423	361	62	383	29	212	-----	142	40	40
Vermont	424	411	13	392	14	68	238	72	32	267
Virginia	380	334	46	380	98	236	-----	46	-----	132
Washington	1,646	1,448	198	1,235	39	263	66	867	411	411
West Virginia	389	337	52	334	55	224	-----	55	55	55
Wisconsin	3,726	3,662	64	1,974	72	563	1,271	68	1,752	1,827
Wyoming	464	363	101	257	23	90	-----	144	207	207

<sup>1</sup> Excludes areas corresponding to counties but having no organized county government.

<sup>a</sup> Includes 2,341 other local public school systems operated as part of a State, county, municipal, or township government and excluded from independent school-district figure and from "All government units."

No. 545. GOVERNMENTAL TAX REVENUE, BY SOURCE, AND LEVEL OF GOVERNMENT:  
1942 TO 1961

[In millions of dollars, except per capita. Beginning 1959, includes Alaska, and 1960, Hawaii. See also *Historical Statistics, Colonial Times to 1957*, series Y 386-391, Y 448-458, Y 522-527, Y 581-592, and Y 654-659.]

SOURCE AND YEAR	Total	Federal	STATE AND LOCAL			PER CAPITA (dollars)		
			Total	State	Local	Total	Federal	State and local
<b>Total:</b>								
1942	20,703	12,265	8,528	3,903	4,625	154.18	90.94	63.24
1950	51,100	35,186	15,914	7,930	7,984	336.90	231.98	104.92
1952	79,066	59,744	19,323	9,857	9,466	503.49	380.45	123.06
1955	81,072	57,580	23,483	11,507	11,886	490.64	348.45	142.00
1957	98,632	69,815	28,517	14,531	14,286	578.91	409.77	169.14
1959	99,636	67,257	32,379	15,848	16,531	564.46	381.03	183.43
1960	113,120	77,003	36,117	18,036	18,081	628.50	427.83	200.07
1961	116,331	77,470	38,861	19,057	19,804	635.54	423.23	212.31
<b>Individual income:</b>								
1942	3,481	3,205	276	249	27	25.81	23.77	2.05
1950	16,533	15,745	788	724	64	109.00	103.81	5.20
1952	28,919	27,921	998	913	85	184.16	177.80	6.36
1955	29,084	28,747	1,237	1,094	143	181.42	173.94	7.48
1957	37,374	35,620	1,754	1,503	2,191	219.36	209.07	10.29
1959	38,713	36,719	1,994	1,764	2,230	210.32	208.02	11.30
1960	43,178	40,715	2,463	2,209	2,254	230.90	226.22	13.68
1961	43,951	41,338	2,613	2,355	2,258	240.11	225.84	14.28
<b>Corporation income:</b>								
1942	4,999	4,727	272	269	3	37.07	35.05	2.02
1950	11,081	10,488	593	586	7	73.06	69.15	3.01
1952	22,072	21,226	846	838	8	140.55	135.17	5.39
1955	18,604	17,861	744	737	7	112.57	108.07	4.50
1957	22,151	21,167	984	984	(2)	130.01	124.23	5.78
1959	18,310	17,309	1,001	1,001	(2)	103.73	98.06	5.07
1960	22,074	21,497	1,180	1,180	(2)	125.98	119.43	5.56
1961	22,220	20,954	1,266	1,266	(2)	121.39	114.48	6.92
<b>Sales, gross receipts, and customs:</b>								
1942	5,776	3,425	2,351	2,218	133	42.83	25.40	17.43
1950	12,097	7,843	5,154	4,570	484	85.69	51.71	33.08
1952	15,680	9,332	6,357	5,730	627	99.91	59.43	40.49
1955	17,221	9,578	7,643	6,864	779	104.20	57.95	46.25
1957	20,594	11,127	9,467	8,486	1,031	120.87	65.30	55.57
1959	21,769	11,332	10,437	9,287	1,130	123.33	64.20	59.13
1960	24,492	12,603	11,849	10,510	1,339	135.86	70.03	65.83
1961	25,112	12,649	12,463	11,031	1,432	137.19	69.10	68.09
<b>Property:</b>								
1942	4,537		4,537	264	4,273	33.64		33.64
1950	7,349		7,349	307	7,042	48.45		48.45
1952	8,652		8,652	370	8,282	55.10		55.10
1955	10,735		10,735	412	10,323	64.95		64.95
1957	12,864		12,864	479	12,385	75.50		75.50
1959	14,983		14,983	566	14,417	84.88		84.88
1960	16,405		16,405	607	15,798	91.15		91.15
1961	18,002		18,002	631	17,370	98.35		98.35
<b>Other taxes, including licenses:</b>								
1942	2,000	908	1,002	903	189	14.83	6.73	8.10
1950	3,140	1,110	2,030	1,643	387	20.70	7.32	13.38
1952	3,735	1,264	2,471	2,006	465	23.78	8.05	15.74
1955	4,527	1,402	3,125	2,490	634	27.39	8.48	18.01
1957	5,649	1,902	3,747	3,069	679	33.18	11.17	21.90
1960	5,802	1,896	3,966	3,232	734	33.21	10.74	22.47
1960	6,411	2,191	4,220	3,528	692	35.62	12.17	23.45
1961	7,047	2,529	4,518	3,774	744	38.50	13.82	24.68

<sup>1</sup> Federal amounts include excess profits tax, normal tax, and surtax, and, for 1942, unjust enrichment tax.

<sup>2</sup> Corporation included with individual income tax collections.

# Revenue and Expenditure

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## No. 546. GOVERNMENTAL REVENUE AND EXPENDITURE, BY LEVEL OF GOVERNMENT: 1961

[Includes Alaska and Hawaii. Local government amounts represent estimates subject to sampling variation; see source. See also *Historical Statistics, Colonial Times to 1957*, series Y 384-714]

ITEM	AMOUNT (\$1,000,000)					PER CAPITA <sup>1</sup> (dol.)		
	All governments	State and local governments			Total	Federal Government	State and local governments	
		Total	State	Local				
<b>Revenue.</b>	<b>158,741</b>	<b>101,341</b>	<b>64,531</b>	<b>34,603</b>	<b>240,483</b>	<b>2867.23</b>	<b>553.65</b>	<b>2352.55</b>
Intergovernmental revenue.	( <sup>2</sup> )		7,131	6,782	10,904	( <sup>2</sup> )		.38.96
Revenue from own sources.	158,741	101,341	57,400	27,821	29,579	867.23	553.65	313.59
General revenue from own sources.	133,969	87,062	46,907	21,911	24,095	731.90	475.64	256.26
Taxes.	116,331	77,470	38,861	10,057	19,804	635.54	423.23	212.31
Property.	18,002	18,002	631	17,370	98.35			98.35
Individual income.	43,951	41,338	2,613	2,355	3,258	240.11	225.84	14.28
Corporation income.	22,220	20,954	1,266	1,266	( <sup>3</sup> )	121.39	114.48	6.62
Sales and gross receipts.	25,112	12,649	12,463	11,031	1,432	137.19	69.10	68.09
Customs duties.	982	982				5.36	5.36	
General sales and gross receipts.	5,431	5,431	4,510	921	29.67			29.67
Selective sales and gross receipts.	18,699	11,667	7,032	6,522	510	102.16	63.74	38.42
Motor fuel.	5,798	2,333	3,465	3,431	34	31.68	12.75	18.93
Alcoholic beverages.	3,837	3,124	713	688	25	20.96	17.07	3.90
Tobacco products.	3,063	1,986	1,077	1,001	76	16.73	10.85	5.88
Public utilities.	1,791	1,092	699	401	298	9.78	5.97	3.82
Other.	4,210	3,132	1,078	1,000	78	23.00	17.11	5.89
Motor vehicle and operators' licenses.	1,754	1,754	1,641	113	9.58			9.58
Death and gift.	2,397	1,896	501	501	( <sup>4</sup> )	13.10	10.36	2.74
All other.	2,896	633	2,263	1,632	631	15.82	3.46	12.36
Charges and misc. general revenue.	17,637	9,592	8,045	2,854	5,192	96.35	52.40	43.95
Current charges.	12,805	7,101	5,704	1,959	3,745	69.96	38.79	31.16
National defense and international relations.	565	565				3.09	3.09	
Postal service.	3,300	3,300				18.03	18.03	
Education.	1,923	7	1,916	966	950	10.51	.04	10.47
School lunch sales.	696	696				3.80		3.80
Other.	1,228	7	1,221	966	255	6.71	.04	6.67
Highways.	579	1	578	401	177	3.16	.01	3.16
Natural resources.	2,579	2,416	162	106	57	14.09	13.20	.89
Hospitals.	939	30	909	258	651	5.13	.16	4.97
Sewerage.	330	330				1.80		1.80
Other sanitation.	139	139				.76		.76
Local parks and recreation.	112	112				.61		.61
Housing and urban renewal.	597	212	385	4	381	3.26	1.16	2.10
Air transportation.	171	3	168	8	160	.93	.02	.92
Water transport and terminals.	257	108	149	40	109	1.40	.59	.81
Other.	1,317	460	857	177	680	7.20	2.51	4.68
Special assessments.	392	392				2.14		2.14
Sale of property.	202	21	181	40	141	1.10	.11	.99
Interest earnings.	1,610	936	674	364	310	8.80	5.11	3.68
Other misc. general revenue.	2,629	1,534	1,095	401	604	14.36	8.38	5.98
Utility revenue.	3,856	3,856				3,856	21.07	
Liquor stores revenue.	1,260	1,260	1,119	141	688	6.88		6.88
Insurance trust revenue.	19,657	14,279	5,378	4,791	587	107.39	78.01	29.38
<b>Expenditure.</b>	<b>164,875</b>	<b>104,863</b>	<b>67,023</b>	<b>34,693</b>	<b>242,641</b>	<b>2900.74</b>	<b>572.89</b>	<b>366.16</b>
Intergovernmental expenditure.	( <sup>2</sup> )	7,011	( <sup>2</sup> )	10,114	196	( <sup>2</sup> )	38.30	( <sup>2</sup> )
Direct expenditure.	164,875	97,852	67,023	24,578	42,445	900.74	534.58	366.16
By type:								
General expenditure.	139,101	82,960	56,201	19,004	37,197	700.26	453.23	307.04
Utility expenditure.	4,531	4,531	4,531		4,531	24.75		24.75
Liquor stores expenditure.	992	992	873	110	542			5.42
Insurance trust expenditure.	20,191	14,892	5,299	4,701	598	110.31	81.36	28.95
By character and object:								
Current operation.	91,723	51,923	39,800	10,384	29,416	501.10	283.67	217.44
Capital outlay.	32,320	16,229	16,091	6,865	9,226	176.57	87.66	87.91
Construction.	16,987	3,773	13,214	5,699	7,515	92.80	20.61	72.19
Equipment.	13,424	12,182	1,242	334	908	73.34	66.55	6.79
Land and existing structures.	1,909	274	1,035	833	802	10.43	1.50	8.93
Assistance and subsidies.	10,931	7,323	3,008	2,044	1,564	59.72	40.01	19.71
Interest on debt.	9,710	7,485	2,225	584	1,641	53.05	40.89	12.16
Insurance benefits and repayments.	20,191	14,892	5,299	4,701	598	110.31	81.36	28.95
Expenditure for personal services.	50,215	28,764	26,461	6,524	19,937	274.59	129.77	144.56

<sup>1</sup> Based on estimated U.S. population (excluding Armed Forces abroad) as of July 1, 1961.

<sup>2</sup> Aggregates exclude duplicative transactions between levels of government; see source.

<sup>3</sup> Minor amount of corporation taxes included in individual income tax figures.

<sup>4</sup> Minor amount of death and gift taxes included in "All other" taxes.

<sup>5</sup> Includes \$6,737 million for pay and allowances of military personnel.

Source: Department of Commerce, Bureau of the Census; annual report, *Governmental Finances in 1961*.

## No. 547. FEDERAL AID TO STATE AND LOCAL GOVERNMENTS: 1958 TO 1964

[In millions of dollars. For years ending June 30. Comprises administrative budget accounts and trust funds]

TYPE OF AID, FUNCTION, AND MAJOR PROGRAM	1958	1959	1960	1961	1962	1963	1964 est.
<b>Federal aid to State and local governments</b>	<b>5,072</b>	<b>6,813</b>	<b>7,174</b>	<b>7,283</b>	<b>8,167</b>	<b>9,387</b>	<b>10,395</b>
Grants-in-aid							
National defense: Civil defense assistance	4,831	6,355	6,890	6,972	7,767	8,870	9,966
International affairs: East-West Center, Hawaii	14	11	5	13	17	25	74
Agriculture and agricultural resources	278	322	275	398	538	677	673
Removal of surplus commodities and Commodity Credit Corporation contributions	174	207	149	268	395	512	499
Watershed protection and flood prevention	17	23	33	32	39	54	60
Cooperative agricultural extension work	57	61	61	65	68	73	74
Agricultural experiment stations	30	31	31	32	35	37	39
Other	1	1	1	1	1	1	1
Natural resources	31	34	36	33	35	53	58
Forest protection and utilization	12	12	11	11	14	15	15
Fish and wildlife restoration	19	20	22	21	20	19	22
Other	1	2	3	1	1	19	22
Commerce and transportation	1,562	2,671	3,001	2,689	2,842	3,243	3,766
Federal-aid highway programs	1,518	2,614	2,942	2,623	2,752	2,968	3,353
Federal-aid airport program	43	57	57	65	58	76	63
Area redevelopment assistance					(1)	153	328
Other	1	1	3	1	32	47	42
Housing and community development	153	214	257	312	354	481	605
Low-rent public housing	95	111	127	140	154	174	197
Slum clearance and urban renewal	35	76	102	141	169	264	314
Open space program						5	20
Mass transportation grants and assistance						1	20
Federal payment and contributions to D.C.	20	25	25	28	30	30	53
Other	3	2	2	3		2	2
Health, labor, and welfare	2,537	2,787	2,925	3,123	3,540	3,896	4,163
Hospital construction	106	135	144	157	163	173	170
Health services and research	55	79	75	88	93	109	132
Maternal and child welfare	41	43	47	52	67	77	100
Admin. of employment security programs	291	297	317	350	449	342	413
Unemployment trust fund credit to States	33						
Public assistance	1,795	1,966	2,059	2,167	2,432	2,838	2,950
Vocational rehabilitation	41	45	49	55	65	74	90
School lunch and special milk programs	165	216	232	239	258	263	281
Disaster relief	12	4	1	7	14	21	18
Other				1	(1)		
Education	236	207	363	378	405	447	560
School assistance in Federally affected areas	170	198	237	267	268	306	348
Vocational education	39	38	39	40	40	41	41
Defense educational activities			44	69	50	66	75
Other	18	16	18	21	31	32	36
Veterans benefits and services	8	8	8	9	8	8	8
General government	12	10	21	16	22	31	32
Grants to outlying areas <sup>2</sup>	7	6	7	8	16	28	28
Transitional grant to Alaska				10	6	3	3
Other	4	4	4	1	(1)	1	2
Shared revenues	101	101	121	130	126	143	146
Agriculture and agricultural resources	1						
Natural resources	78	76	92	98	90	101	104
Oregon and California land-grant fund	10	11	15	16	15	15	14
Mineral Leasing Act	32	33	36	35	39	46	46
National forests fund	27	22	30	36	26	28	31
TVA: Payments in lieu of taxes	5	6	6	6	7	7	8
Other	4	4	5	5	4	5	5
General government: Internal revenue collections, outlying areas <sup>3</sup>	22	25	29	31	36	42	41
Loans and advances (net of repayments)	140	357	163	182	274	375	284
Agriculture and agricultural resources	(1)	(1)	(1)	1	3	4	6
Natural resources		4	9	17	18	22	14
Commerce and transportation			2	8	7	27	51
Housing and community development	30	27	24	43	130	131	88
Slum clearance and urban renewal	20	2	3	5	64	10	438
Low-rent public housing	43	42	3	4	(1) (1)	46	44
Public facilities	11	21	13	9	19	70	88
District of Columbia: Loans for improvements	2	3	1	20	40	50	30
Other	1	3	4	5	8	8	12
Health, labor, and welfare	3	212	2	11	2	1	(3)
Education: College housing	99	108	122	100	115	190	116
General government	7	5	4	2	(1)	(1)	8

<sup>1</sup> Less than \$500,000. <sup>2</sup> Comprises American Samoa, Guam, and the Trust Territory of the Pacific Islands.<sup>3</sup> Comprises Puerto Rico, Am. Samoa, Guam, Virgin Islands. Also includes Alaska in 1960. <sup>4</sup> Deduct.

# Expenditure

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## No. 548. GOVERNMENTAL EXPENDITURE, BY FUNCTION: 1942 TO 1961

[Beginning 1959, includes Alaska, and 1960, Hawaii. See also *Historical Statistics, Colonial Times to 1957*, series Y 412-445]

FUNCTION	1942	1950	1955	1957	1958	1959	1960	1961
<b>GENERAL EXPENDITURE (\$1,000,000)</b>								
Total	45,576	70,334	110,717	125,463	134,931	145,748	151,238	164,875
General expenditure								
National defense and international relations	43,483	60,701	97,828	109,765	115,714	124,217	128,600	139,161
Postal service	26,555	18,355	43,472	45,803	46,127	48,389	47,464	49,387
Education	878	2,270	2,726	3,034	3,327	3,499	3,730	4,025
Institutions of higher education <sup>1</sup>	2,696	9,647	12,710	15,098	16,836	18,119	19,404	21,214
Local schools <sup>1</sup>	206	1,107	1,483	2,206	2,582	2,920	3,202	3,570
Other	2,213	5,879	10,186	11,657	13,032	14,034	15,166	16,608
Highways	187	2,661	1,058	1,235	1,222	1,165	1,036	1,036
Public welfare	1,765	3,872	6,520	7,931	8,702	9,726	9,565	9,995
Hospitals	1,285	2,964	3,210	3,534	3,866	4,193	4,462	4,779
Health	617	2,050	2,721	3,416	3,809	4,074	4,213	4,549
Police	197	661	707	735	761	993	1,031	1,132
Local fire protection	444	864	1,358	1,628	1,769	1,880	2,030	2,210
Sanitation	236	488	694	810	873	914	995	1,087
Natural resources	229	834	1,142	1,443	1,505	1,609	1,727	1,774
Local parks and recreation	2,468	5,005	6,338	7,600	7,355	9,086	8,414	11,409
Housing and urban renewal	128	304	509	608	685	729	770	857
Veterans services not elsewhere classified	622	573	611	624	801	838	1,142	1,320
Financial administration	481	3,258	3,058	3,224	3,455	3,645	3,689	3,965
General control	828	1,555	2,060	2,405	2,536	2,750	2,859	1,417
Interest on general debt	1,591	4,862	5,684	6,603	7,360	6,959	9,332	9,309
Other and unallocable	2,562	3,139	4,308	5,273	5,950	6,816	7,773	9,120
Utility and liquor stores expenditure	1,106	2,739	3,886	4,428	4,693	4,901	5,088	5,523
Insurance trust expenditure	986	6,894	9,002	11,269	14,524	16,631	17,596	20,191
Old-age and survivors insurance	110	726	4,333	6,151	8,043	9,388	10,798	11,889
Unemployment compensation	386	1,980	1,990	1,633	2,979	3,523	2,639	3,715
Employee retirement	247	629	1,152	1,534	1,773	1,936	2,161	2,339
Other	243	3,559	1,527	1,589	1,728	1,784	1,997	2,248
<b>PER CAPITA GENERAL EXPENDITURE (dollars)<sup>2</sup></b>								
Total	322.43	400.17	591.91	644.26	667.59	703.72	714.51	760.26
National defense and international relations	196.91	121.00	263.03	268.84	266.12	274.14	263.71	269.81
Postal service	6.51	14.96	16.49	17.81	19.19	19.82	20.72	21.99
Education	19.99	63.60	76.90	88.62	97.13	102.65	107.81	115.90
Institutions of higher education	2.19	7.30	8.88	12.95	14.90	16.54	17.79	19.50
Local schools	16.41	38.76	61.63	68.42	75.19	79.51	84.26	90.73
Other	1.39	17.54	6.39	7.25	7.05	6.60	5.76	5.66
Highways	18.09	25.53	39.45	46.55	50.20	55.10	53.14	54.60
Public welfare	9.53	19.54	19.42	20.74	22.30	23.75	24.79	26.11
Hospitals	3.83	13.51	16.46	20.05	21.98	23.08	23.41	24.85
Health	1.46	4.36	4.28	4.31	4.39	5.63	5.73	6.18
Police	3.29	5.70	8.22	9.53	10.21	10.65	11.28	12.07
Local fire protection	1.75	8.22	4.20	4.75	5.04	5.18	5.53	5.94
Sanitation	1.70	5.50	6.91	8.47	8.68	9.11	9.58	9.69
Natural resources	18.30	33.00	38.35	44.61	42.43	51.47	46.75	62.33
Local parks and recreation	.95	2.00	3.08	3.57	3.95	4.13	4.28	4.68
Housing and urban renewal	4.61	3.78	3.70	3.66	4.62	4.75	6.35	7.21
Veterans services not elsewhere classified	3.57	21.48	18.50	18.92	19.93	20.65	20.50	21.66
Financial administration	6.14	10.25	12.46	14.12	14.63	15.58	15.88	18.78
General control	11.80	32.05	34.39	38.76	42.46	39.42	51.85	7.74
Interest on general debt	19.00	20.69	26.07	30.95	34.33	33.61	43.19	49.82

<sup>1</sup> Prior to 1957, amounts for locally administered institutions of higher education are included in "Local schools."

<sup>2</sup> Based on estimated population of United States (conterminous area, except 1959 includes Alaska, and 1960, Alaska and Hawaii) as of July 1, including, for 1942 through 1955, Armed Forces abroad.

Source: Department of Commerce, Bureau of the Census; *Historical Summary of Governmental Finances in the United States*, and annual report, *Governmental Finances*.

**No. 549. GOVERNMENTAL GENERAL EXPENDITURE (DIRECT AND INTERGOVERNMENTAL), BY FUNCTION AND LEVEL OF GOVERNMENT: 1961**

[Includes Alaska and Hawaii. Local government amounts are estimates subject to sampling variations; see source. See also *Historical Statistics, Colonial Times to 1957*, series Y 486-491, Y 493-494, Y 496-499, Y 505, and Y 508.]

ITEM	AMOUNT (\$1,000,000)				PERCENT			
	All governments	Federal	State	Local	All governments	Federal	State	Local
Total.....	1,139,161	89,971	29,118	37,393	100.0	100.0	100.0	100.0
National defense and international relations <sup>1</sup> .....	49,387	49,387			35.5	54.9		
Postal service <sup>2</sup> .....	4,025	4,025			2.9	4.5		
Education.....	1,21,214	1,669	9,755	16,782	15.2	1.9	33.5	44.9
Highways.....	1,9,995	2,738	7,496	3,645	7.2	3.0	25.7	9.7
Natural resources.....	1,11,409	10,214	924	421	8.2	11.4	3.2	1.1
Health and hospitals.....	1,5,682	1,750	2,243	2,092	4.1	1.9	7.7	5.6
Public welfare.....	1,4,779	2,298	3,913	2,442	3.4	2.5	13.4	6.5
Housing and urban renewal.....	1,1,320	655	37	936	0.9	0.7	0.1	2.5
Air transportation.....	1,1,800	1,442	55	386	1.3	1.6	0.2	1.0
Social insurance administration.....	1,636	655	351	(3)	0.5	0.7	1.2	(3)
Interest on general debt <sup>2</sup> .....	9,309	7,485	584	1,240	6.7	8.3	2.0	3.3
Other and combined.....	1,19,604	7,714	3,760	9,448	14.1	8.6	12.9	25.3

<sup>1</sup> Aggregates exclude duplicative transactions between levels of government.

<sup>2</sup> Entirely direct expenditure.

<sup>3</sup> Minor amounts included in "Other and combined."

Source: Department of Commerce, Bureau of the Census; annual report, *Governmental Finances in 1961*.

**No. 550. GOVERNMENTAL EXPENDITURE FOR CAPITAL OUTLAY, BY FUNCTION AND LEVEL OF GOVERNMENT: 1961**

[In millions of dollars. Includes Alaska and Hawaii. Local government amounts represent estimates subject to sampling variation; see source]

FUNCTION	TOTAL CAPITAL OUTLAY				CONSTRUCTION EXPENDITURE ONLY			
	All governments	Federal	State and local		All governments	Federal	State and local	
			Total	State			Total	State
All functions.....	32,320	16,229	16,091	6,865	9,226	16,987	3,773	13,214
National defense and international relations.....	13,670	13,670				1,912	1,912	
Other.....	18,650	2,550	16,001	6,865	9,226	15,076	1,862	13,214
Education.....	3,885	32	3,853	858	2,995	3,184	29	3,155
Institutions of higher education.....	790	(1)	790	716	74	613	(1)	553
Local schools.....	3,031	32	3,031	110	2,921	2,516	26	2,516
Other.....	64	32	32	32	55	55	28	26
Highways.....	6,553	57	6,476	5,054	1,422	5,475	56	5,419
Natural resources.....	1,581	1,229	352	136	216	1,309	1,032	277
Health and hospitals.....	450	70	380	205	175	376	56	320
Sewerage.....	726		726		726	708		708
Local parks and recreation.....	254		254		254	189		189
Housing and urban renewal.....	766	160	606	1	605	307		307
Air transportation.....	702	388	314	27	287	531	238	203
Water transport and terminals.....	455	262	193	41	152	404	227	177
Local utilities.....	1,659		1,659	1,659	1,460		1,460	
Water supply systems.....	990		990	990	900		900	
Electric power systems.....	498		498	498	459		459	
Transit systems.....	120		120		120	52		52
Gas supply systems.....	51		51	51	49		49	
All other.....	1,639	360	1,279	543	736	1,133	224	909

<sup>1</sup> Federal institutions included in "Other" education, except service academies which are in "National defense."

Source: Department of Commerce, Bureau of the Census; annual report, *Governmental Finances in 1961*.

**No. 551. GOVERNMENTAL DEBT OUTSTANDING, BY LEVEL OF GOVERNMENT:  
1940 TO 1961**

[Data are as of end of governmental fiscal years ending during calendar years shown. Beginning 1959, includes Alaska, and 1960, Hawaii. See also *Historical Statistics, Colonial Times to 1957*, series Y 410, Y 480, Y 545, Y 612, and Y 681.]

YEAR	AMOUNT (millions of dollars)						PER CAPITA <sup>1</sup> (dollars)					
	All governments	Federal <sup>2</sup>	State and local			All governments	Federal	State and local			Total	State
			Total	State	Local			Total	State	Local		
1940-----	63,251	42,968	20,283	3,500	16,693	479	325	154	27	126		
1950-----	281,472	257,357	24,115	5,285	18,830	1,856	1,697	159	35	124		
1955-----	318,041	274,374	44,267	11,108	33,060	1,930	1,662	208	68	200		
1957-----	323,566	270,527	53,039	13,738	39,301	1,899	1,588	311	81	231		
1958-----	334,530	276,343	58,187	15,394	42,793	1,930	1,505	336	89	247		
1959-----	348,816	284,706	64,110	16,930	47,180	1,976	1,614	363	96	268		
1960-----	356,286	286,331	69,955	18,543	51,412	1,980	1,591	389	103	286		
1961-----	363,994	288,971	75,023	19,993	55,030	1,989	1,579	410	109	301		

<sup>1</sup> Public debt of the U.S. Government; excludes guaranteed obligations issued by the Federal Housing Administration and nonguaranteed debt of Federal agencies.

<sup>2</sup> Based on estimated U.S. population (conterminous area, except 1959 includes Alaska, and 1960, Alaska and Hawaii) as of July 1, including Armed Forces abroad through 1955; excluding Armed Forces abroad thereafter.

Source: Department of Commerce, Bureau of the Census; *Historical Summary of Governmental Finances in the United States*, and annual report, *Governmental Finances*.

**No. 552. INDEBTEDNESS AND DEBT TRANSACTIONS OF STATE AND LOCAL GOVERNMENTS: 1961**

[In millions of dollars, except per capita. Includes Alaska and Hawaii. Local government amounts represent estimates subject to sampling variation; see source]

ITEM	Total governments	State	Local	Per capita <sup>1</sup>
Debt outstanding.....				
Long-term.....	75,023	19,093	55,030	\$409.87
Full faith and credit.....	71,540	19,520	52,011	390.84
Non-guaranteed.....	44,604	9,521	35,143	244.01
Short-term.....	26,878	10,009	16,869	146.84
Net long-term debt outstanding.....	65,811	16,064	49,148	359.54
Long-term debt issued.....	8,081	2,205	5,876	44.15
General.....	7,245	2,205	5,040	39.58
Utility.....	836		836	4.57
Long-term debt retired.....	3,696	826	2,870	20.19
General.....	3,251	826	2,425	17.76
Utility.....	445		445	2.43

<sup>1</sup> Based on estimated U.S. population, excluding Armed Forces abroad, as of July 1, 1961.

Source: Department of Commerce, Bureau of the Census; annual report, *Governmental Finances in 1961*.

No. 553. SUMMARY OF STATE AND LOCAL GOVERNMENT FINANCES: 1942 TO 1961  
 [In millions of dollars. Beginning 1959, includes Alaska, and 1960, Hawaii. See also *Historical Statistics, Colonial Times to 1957*, series Y 517-574]

ITEM	1942	1950	1955	1957	1958	1959	1960	1961
<b>Revenue</b>	<b>13,148</b>	<b>25,639</b>	<b>37,619</b>	<b>45,929</b>	<b>49,262</b>	<b>53,972</b>	<b>60,277</b>	<b>64,531</b>
From Federal Government	858	2,486	3,131	3,843	4,865	6,377	6,974	7,131
Public welfare	369	1,107	1,432	1,557	1,799	1,973	2,070	2,178
Highways	169	438	596	944	1,500	2,575	2,905	2,586
Education	137	345	512	604	674	826	950	1,030
Employment security administration	57	168	200	245	282	298	325	370
Other and unallocable	1,125	1,428	382	493	610	705	724	967
From State and local sources	12,290	23,153	34,489	42,085	44,397	47,596	53,302	57,400
General, net of intergovernmental	9,560	18,425	27,942	34,320	36,354	38,929	43,530	46,907
Taxes	8,528	15,014	23,493	28,817	30,380	32,379	36,117	38,861
Property	4,537	7,349	10,735	12,864	14,047	14,983	16,405	18,002
Sales and gross receipts	2,351	5,154	7,643	9,467	9,820	10,437	11,849	12,463
Individual income	276	788	1,237	1,754	1,759	1,994	2,463	2,613
Corporation net income	272	593	744	984	1,018	1,001	1,180	1,268
Licenses and other	1,092	2,030	3,125	3,747	3,725	3,966	4,220	4,518
Charges and miscellaneous	1,031	2,511	4,459	5,503	5,974	6,550	7,414	8,045
Utility and liquor stores revenue	1,277	2,712	3,688	4,127	4,211	4,536	4,877	5,116
Water supply system	439	705	1,092	1,235	1,256	1,388	1,529	1,621
Electric power system	251	574	870	1,011	1,096	1,178	1,307	1,450
Transit system	170	468	544	541	516	565	581	588
Gas supply system	27	61	104	157	173	190	196	197
Liquor stores	390	904	1,079	1,183	1,170	1,216	1,264	1,260
Insurance trust revenue	1,454	2,016	2,858	3,638	3,832	4,131	4,896	5,378
Employee retirement	195	606	1,180	1,486	1,688	1,871	2,099	2,324
Unemployment compensation	1,142	1,180	1,329	1,725	1,717	1,833	2,323	2,519
Other	117	229	349	427	426	428	472	535
<b>Direct expenditure</b>	<b>10,914</b>	<b>27,905</b>	<b>40,375</b>	<b>47,553</b>	<b>53,712</b>	<b>58,572</b>	<b>60,999</b>	<b>67,023</b>
By function:								
General expenditure	9,190	22,787	33,724	40,375	44,851	48,887	51,876	56,201
Education	2,586	7,177	11,907	14,134	16,919	17,283	18,719	20,574
Institutions of higher education <sup>2</sup>	296	1,107	1,468	2,206	2,582	2,920	3,202	3,570
Local schools <sup>3</sup>	2,213	5,879	10,186	11,657	13,032	14,084	15,160	16,608
Other	77	191	254	271	305	329	351	396
Highways	1,490	3,803	6,452	7,816	8,567	9,592	9,428	9,844
Public welfare	1,225	2,040	3,168	3,485	3,818	4,136	4,404	4,720
Health	159	364	471	500	501	582	589	590
Hospitals	432	1,384	2,053	2,619	2,961	3,142	3,235	3,496
Police	394	776	1,229	1,468	1,610	1,710	1,857	2,017
Local fire protection	236	488	694	810	873	914	995	1,087
Natural resources	214	670	793	932	999	1,076	1,189	1,327
Sewerage	229	834	1,142	1,443	1,505	1,609	1,727	1,774
Housing and urban renewal	236	452	499	505	601	615	858	943
Local parks and recreation	128	304	509	608	685	729	770	857
Financial administration	578	1,041	1,452	1,725	1,843	2,003	2,113	{ 1,017 1,220}
General control								
Interest on general debt <sup>3</sup>	565	458	888	1,106	1,244	1,416	1,670	1,824
Other and unallocable	718	2,096	2,517	3,224	3,725	4,081	4,351	4,909
Utility and liquor stores expenditure <sup>3</sup>	1,106	2,739	3,886	4,428	4,693	4,901	5,088	5,523
Water supply system	368	849	1,479	1,584	1,624	1,764	1,881	2,106
Electric power system	216	534	819	1,102	1,260	1,273	1,244	1,461
Transit system	201	570	600	652	688	711	750	755
Gas supply system	19	52	125	156	150	174	191	210
Liquor stores	302	734	863	934	973	978	1,022	992
Insurance trust expenditure	617	2,379	2,764	2,749	4,168	4,784	4,031	5,299
Employee retirement	169	361	722	943	1,074	1,144	1,265	1,383
Unemployment compensation	377	1,849	1,784	1,500	2,757	3,275	2,364	3,493
Other	71	169	258	307	337	385	402	453
By character and object:								
Current operation	7,057	15,945	23,186	27,983	30,862	33,309	36,318	39,800
Capital outlay	1,477	6,047	10,708	12,616	13,986	15,351	15,104	16,091
Construction	1,241	5,169	9,048	10,386	11,704	12,723	12,352	13,214
Land and existing structures	236	{ 415	925	{ 2,230	{ 1,257	1,552	1,560	1,035
Equipment		464	733		{ 1,025	1,075	1,192	1,242
Assistance and subsidies	1,056	2,918	2,600	2,828	3,159	3,329	3,518	3,608
Interest on debt (general and utility)	706	613	1,059	1,376	1,537	1,740	2,028	2,225
Insurance benefits and repayments	617	2,379	2,764	2,749	4,168	4,784	4,031	5,299
Expenditure for personal services	4,515	10,043	15,539	18,707	20,786	22,528	24,445	26,401
Debt outstanding at end of year	19,706	24,115	44,267	53,039	58,187	64,110	69,955	75,023
Long-term	18,722	23,056	42,272	50,845	55,737	61,127	66,801	71,540
Short-term	984	1,060	1,995	2,194	2,450	2,983	3,154	3,483
Net change during year	-570	3,116	5,586	4,171	5,148	5,923	5,845	5,068

<sup>1</sup> Includes all local revenue received directly from Federal Government.

<sup>2</sup> Prior to 1957, amounts for locally administered institutions of higher education are included in "Local schools." "Interest on utility debt included in "utility expenditure." For total expenditure for interest on debt, see "Interest on debt (general and utility)," below.

Source: Department of Commerce, Bureau of the Census; *Historical Summary of Governmental Finances in the United States*, and annual report, *Governmental Finances*.

No. 554. GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS—TOTAL, PER CAPITA, AND RELATION TO PERSONAL INCOME, BY STATES: 1961

STATE	Total amount (mil. dol.)	PER CAPITA (dollars) <sup>1</sup>					AMOUNT PER \$1,000 OF PERSONAL INCOME DURING CALENDAR YEAR, 1961 <sup>2</sup> (dollars)					
		Total	From own sources				Total	General revenue from own sources				
			Taxes			Charges and miscel- laneous		Total	From Fed- eral Gov- ernment		Charges and miscel- laneous	
			All taxes	Prop- erty tax	Other				Total	Taxes		
U.S.	354,037	295.21	38.96	212.31	98.35	113.96	43.95	130.52	17.22	113.29	93.86	19.43
Alabama	689	208.63	51.18	120.71	25.26	95.46	36.77	139.85	34.31	105.54	80.92	24.61
Alaska	94	400.43	69.10	192.74	44.87	147.86	67.09	148.73	52.22	96.51	71.59	24.92
Arizona	442	317.83	50.83	211.93	66.26	115.74	55.00	153.24	24.51	128.73	102.18	26.52
Arkansas	384	213.82	50.86	131.94	37.62	94.32	30.60	147.09	35.18	112.51	91.26	21.21
California	6,718	409.69	55.11	298.15	148.29	149.86	56.42	147.30	19.82	127.64	107.24	20.30
Colorado	648	363.78	55.70	249.07	122.01	127.06	59.01	150.26	23.01	127.25	102.88	24.37
Connecticut	761	291.09	29.65	222.72	125.63	97.09	38.71	100.54	10.24	90.30	76.93	13.37
Delaware	137	300.00	33.62	212.06	47.16	165.28	53.03	99.57	11.16	88.41	70.58	17.80
Dist. of Col.	265	348.09	88.57	224.97	81.08	143.89	34.69	111.44	28.36	83.09	72.02	11.11
Florida	1,435	274.74	33.49	189.47	77.00	112.45	51.80	139.79	17.04	122.75	96.40	26.36
Georgia	925	231.95	42.71	149.20	45.35	103.96	39.98	140.70	25.91	114.79	90.55	24.25
Hawaii	249	379.45	60.10	250.53	31.51	219.18	59.82	161.30	29.39	131.97	106.54	25.44
Idaho	195	284.36	52.78	189.33	30.35	98.98	42.40	157.30	29.21	128.16	104.77	23.46
Illinois	2,956	288.15	35.05	220.46	119.46	101.00	32.64	107.84	13.12	94.72	82.51	12.21
Indiana	1,245	264.17	31.59	188.69	104.42	84.27	43.92	119.37	14.27	105.09	85.26	19.84
Iowa	855	307.59	36.85	227.35	130.51	96.83	43.40	144.83	17.35	127.48	107.05	20.43
Kansas	730	332.73	42.98	245.31	148.09	97.27	44.44	165.55	20.09	135.46	114.68	20.78
Kentucky	606	217.59	40.08	146.20	45.64	100.55	31.18	133.91	24.67	109.24	90.04	19.19
Louisiana	1,018	306.53	56.94	188.23	43.45	144.78	61.31	188.52	35.02	153.50	115.76	37.70
Maine	252	253.03	40.83	183.67	93.95	89.72	29.13	137.64	22.16	115.48	99.07	15.81
Maryland	872	273.46	28.70	203.83	85.92	117.88	40.93	110.63	11.61	99.02	82.46	16.56
Massachusetts	1,646	314.52	30.95	250.97	148.32	102.67	32.59	121.06	11.91	109.15	96.60	12.55
Michigan	2,508	315.25	34.95	231.41	115.09	116.32	48.89	138.89	15.40	123.49	101.95	21.54
Minnesota	1,170	337.12	44.21	236.86	130.46	106.40	56.05	156.82	20.57	136.28	110.20	26.08
Mississippi	479	216.16	49.53	131.78	37.34	94.45	34.90	175.90	40.30	135.60	107.24	28.40
Missouri	1,070	244.50	42.99	169.94	71.35	91.59	31.57	108.46	19.07	89.39	75.39	14.00
Montana	242	355.13	70.67	231.09	132.11	98.97	53.37	180.73	35.97	144.76	117.60	27.16
Nebraska	308	277.99	48.50	184.56	130.12	54.44	44.36	128.24	22.37	105.87	85.14	20.70
Nevada	130	434.78	75.25	281.27	100.33	180.94	78.28	144.77	25.06	119.71	93.65	26.06
New Hampshire	164	264.73	47.50	181.80	114.17	67.63	35.27	124.26	22.30	101.97	85.34	16.55
New Jersey	1,793	257.22	21.76	226.14	149.33	76.79	39.32	105.82	8.02	97.80	83.31	14.49
New Mexico	334	339.37	83.21	170.60	46.90	129.70	79.55	187.73	46.03	141.70	97.69	44.01
New York	6,315	370.76	27.43	292.90	130.90	162.00	50.43	130.20	9.63	120.57	102.86	17.71
North Carolina	362	208.58	30.43	144.04	40.75	103.29	34.11	127.03	18.53	108.50	87.72	20.78
North Dakota	224	349.84	62.34	169.53	102.19	97.34	87.97	223.90	39.90	184.00	127.70	56.30
Ohio	2,652	268.50	30.47	194.04	100.72	93.30	44.00	115.23	13.08	102.15	83.27	18.88
Oklahoma	704	208.35	68.09	181.69	58.47	123.22	48.56	157.98	36.06	121.92	90.21	25.71
Oregon	613	340.86	59.59	221.46	106.56	114.90	59.76	149.96	26.22	123.75	97.43	26.29
Pennsylvania	2,852	248.66	23.99	191.45	65.06	126.40	33.21	109.96	10.61	99.35	84.66	14.68
Rhode Island	239	276.12	39.33	211.53	99.77	111.76	25.14	122.71	17.48	105.23	94.00	11.17
South Carolina	487	202.20	37.43	131.53	30.16	101.37	33.24	141.07	26.12	114.96	91.77	23.19
South Dakota	236	342.32	73.33	215.94	124.93	91.01	63.04	182.53	39.10	143.43	115.15	28.28
Tennessee	761	210.46	45.23	136.27	44.54	91.70	28.99	131.10	28.18	102.95	84.89	18.06
Texas	2,397	244.84	35.52	164.11	79.87	84.23	45.22	122.88	17.83	105.05	82.36	22.60
Utah	284	309.93	63.21	207.86	96.83	111.03	38.97	155.82	31.78	124.04	104.50	19.50
Vermont	123	312.15	72.91	210.13	92.41	117.72	29.11	164.40	38.40	126.00	110.67	15.33
Virginia	867	213.70	30.11	144.94	53.17	91.75	38.65	112.02	15.78	96.24	75.98	20.26
Washington	1,007	346.86	43.76	239.77	75.60	164.16	63.34	145.65	18.38	127.28	100.68	26.60
West Virginia	405	219.03	41.08	149.03	43.24	105.73	28.92	129.62	24.31	105.31	88.20	17.11
Wisconsin	1,202	298.83	27.90	230.16	126.43	103.73	40.78	136.19	12.71	123.48	104.00	18.58
Wyoming	153	452.06	137.87	223.96	118.05	106.21	90.53	199.22	60.68	138.54	98.57	39.84

<sup>1</sup> Based on provisional estimates of U.S. population as of July 1, 1961, excluding Armed Forces abroad.

<sup>2</sup> Based on personal income estimates reported in Department of Commerce, Office of Business Economics, *Survey of Current Business*, August 1962.

<sup>3</sup> Detail will not add to total because corrections were made in New Jersey figures but not in U.S. totals.

## State and Local Finances and Employment

No. 555. DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS,  
BY FUNCTION—STATES: 1961

STATE	Total amount (mil. dol.)	PER CAPITA (dollars) <sup>1</sup>						PERCENT OF TOTAL					
		Total	Education	High-ways	Public wel- fare	Health and hos- pi-tals	All other <sup>2</sup>	Education	High-ways	Public wel- fare	Health and hos- pi-tals	All other <sup>2</sup>	
U.S.	356,201	307.04	112.40	53.78	25.79	22.33	92.77	36.6	17.5	8.4	7.3	30.2	
Alabama	708	232.53	82.77	55.12	26.47	14.23	53.71	35.6	23.7	11.4	6.1	23.1	
Alaska	107	458.55	175.21	69.23	20.51	27.85	166.65	38.2	15.1	4.5	6.0	36.3	
Arizona	474	340.76	138.10	58.45	20.13	12.11	114.44	40.5	17.2	5.9	3.7	32.7	
Arkansas	369	205.12	76.13	45.58	27.32	13.24	43.03	37.1	22.2	13.3	6.5	21.0	
California	6,921	422.07	170.60	51.41	35.85	28.47	135.75	40.4	12.2	8.5	6.7	32.2	
Colorado	642	360.58	149.41	55.81	51.32	22.57	81.48	41.4	15.5	14.2	6.3	22.6	
Connecticut	829	317.21	102.10	54.71	22.46	20.20	117.75	32.2	17.2	7.1	6.4	37.1	
Delaware	150	328.38	133.19	55.02	17.90	19.43	102.62	40.6	16.8	5.5	5.9	31.3	
Dist. of Col.	303	398.03	75.16	56.11	31.80	57.16	178.06	18.9	14.1	8.0	14.4	44.7	
Florida	1,484	284.22	94.62	49.92	17.64	27.65	94.39	33.3	17.6	6.2	9.7	33.2	
Georgia	937	235.09	81.48	43.92	24.03	23.40	62.25	34.7	18.7	10.2	10.0	26.5	
Hawaii	266	405.33	124.68	39.57	15.22	31.05	104.97	30.8	9.8	3.8	7.7	48.1	
Idaho	195	285.53	103.51	71.64	21.20	16.52	72.80	36.3	25.1	7.4	5.8	25.5	
Illinois	3,183	310.33	105.68	51.95	29.04	22.30	103.35	34.1	16.7	9.4	6.5	33.3	
Indiana	1,289	273.51	120.19	50.24	14.14	18.53	70.47	43.9	18.4	5.2	6.8	25.8	
Iowa	897	322.81	124.69	84.17	26.84	19.61	67.52	38.6	26.1	8.3	6.1	20.9	
Kansas	695	316.68	126.89	74.25	25.30	20.37	69.83	40.1	23.4	8.0	6.4	22.1	
Kentucky	717	232.96	82.22	46.65	23.28	14.50	66.41	35.3	20.0	10.0	6.2	28.5	
Louisiana	1,074	323.43	109.67	59.02	50.02	17.98	86.78	33.9	18.2	15.5	5.6	20.8	
Maine	254	256.05	84.48	45.98	25.30	15.22	65.33	33.0	25.7	9.9	5.9	25.4	
Maryland	922	289.12	110.51	45.98	12.67	25.53	94.46	38.2	15.9	4.4	8.8	32.7	
Massachusetts	1,647	314.60	90.31	46.06	37.66	30.30	110.26	28.7	14.6	12.0	9.6	35.0	
Michigan	2,624	329.99	134.07	59.53	22.88	28.82	85.19	40.6	18.0	6.8	8.7	25.8	
Minnesota	1,195	344.32	137.55	65.51	28.56	27.12	84.24	39.9	19.3	8.3	7.9	24.5	
Mississippi	547	246.91	84.56	58.01	26.77	17.38	60.23	34.2	23.5	10.8	7.0	24.4	
Missouri	1,105	252.33	86.30	47.67	33.17	18.98	66.24	34.2	18.9	13.1	7.5	26.3	
Montana	243	355.87	135.48	94.28	22.73	15.98	87.68	38.1	26.5	6.4	4.5	24.6	
Nebraska	422	294.76	106.22	81.20	16.07	16.77	74.63	36.0	27.5	5.5	5.7	26.3	
Nevada	137	458.86	145.15	85.62	20.40	39.80	167.88	31.6	18.7	4.4	8.7	36.6	
New Hampshire	176	233.41	89.53	35.67	21.42	17.87	68.92	31.6	30.2	7.6	6.3	24.3	
New Jersey	1,743	279.21	101.17	35.33	15.47	20.26	106.98	36.2	12.7	5.5	7.3	38.3	
New Mexico	327	332.96	146.90	69.99	29.09	15.36	71.60	44.1	21.0	8.7	4.6	21.5	
New York	6,616	388.39	118.10	51.92	28.79	37.25	152.33	30.4	13.4	7.4	9.6	39.2	
North Carolina	944	204.62	86.97	34.22	17.20	16.84	49.36	42.5	16.7	8.4	8.2	24.1	
North Dakota	238	371.56	132.66	103.91	23.44	10.94	100.49	35.7	28.0	6.3	2.9	27.0	
Ohio	2,745	277.99	103.42	53.20	25.03	18.40	77.91	37.2	19.1	9.0	6.6	28.0	
Oklahoma	700	296.48	109.41	52.84	56.53	16.14	61.68	36.9	17.8	19.1	5.4	20.8	
Oregon	650	361.09	144.86	70.09	27.13	18.40	100.67	40.1	19.4	7.5	5.1	27.9	
Pennsylvania	2,948	257.03	98.54	38.35	21.26	17.25	81.60	38.3	14.9	8.3	6.7	31.7	
Rhode Island	251	289.50	93.43	45.33	30.58	20.65	99.65	32.3	15.7	10.6	7.1	34.4	
South Carolina	475	197.34	77.69	42.75	18.46	15.41	48.11	39.4	21.7	6.8	7.8	24.4	
South Dakota	228	330.58	113.77	113.33	22.46	9.71	71.30	34.4	34.3	6.8	2.9	21.0	
Tennessee	803	222.21	76.35	51.48	17.46	18.06	58.91	34.4	23.2	7.9	8.1	20.5	
Texas	2,493	253.66	97.94	57.36	18.87	14.33	65.15	38.6	22.6	7.4	5.6	25.7	
Utah	304	332.21	161.57	65.17	21.94	13.10	70.22	48.6	19.6	6.6	3.9	21.1	
Vermont	134	338.99	119.49	111.39	26.98	16.64	64.26	35.2	32.9	8.0	4.9	19.0	
Virginia	951	284.37	90.17	56.81	10.62	16.21	60.61	38.5	24.2	4.5	6.9	25.9	
Washington	1,073	369.88	148.00	56.96	38.28	20.37	106.23	40.0	15.4	10.3	5.5	28.7	
West Virginia	419	226.70	92.65	48.05	24.32	13.68	47.85	40.9	21.2	10.7	6.0	21.1	
Wisconsin	1,355	336.82	117.16	83.27	22.65	21.90	91.84	34.8	24.7	6.7	6.5	27.3	
Wyoming	156	461.24	167.16	143.20	19.82	39.94	91.13	36.2	31.0	4.3	8.7	19.8	

<sup>1</sup> Based on provisional estimates of U.S. population as of July 1, 1961, excluding Armed Forces abroad.<sup>2</sup> Includes police, fire protection, natural resources, sanitation, general control, and interest on general debt as well as miscellaneous lesser functions.<sup>3</sup> Detail will not add to total because corrections were made in New Jersey figures but not in U.S. totals.Source: Department of Commerce, Bureau of the Census; *Governmental Finances in 1961*.

## No. 556. INDEBTEDNESS AND CASH AND SECURITY HOLDINGS OF STATE AND LOCAL GOVERNMENTS—STATES: 1961

[In millions of dollars, except per capita]

STATE	DEBT OUTSTANDING AT END OF FISCAL YEAR					Long-term debt issued	Long-term debt retired	CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR			
	Total		Long-term	Net long-term <sup>1</sup>				Insurance trust systems	Other than insurance trust systems		
	Amount	Per capita		Amount	Per capita						
U.S. <sup>2</sup>	75,023	\$410	71,540	65,811	\$360	8,081	3,696	28,155	30,731		
Alabama	983	298	914	874	265	103	43	217	311		
Alaska	99	421	98	95	407	22	4	8	60		
Arizona	490	352	483	422	304	47	20	233	245		
Arkansas	341	190	332	316	176	29	23	86	134		
California	7,863	480	7,762	6,298	384	1,185	343	4,244	4,991		
Colorado	635	357	618	569	337	45	33	219	307		
Connecticut	1,742	666	1,460	1,447	553	205	56	374	492		
Delaware	338	737	327	324	708	35	19	12	91		
District of Columbia	185	243	112	112	147	32	1	100	48		
Florida	1,866	357	1,835	1,684	323	240	78	433	764		
Georgia	1,127	283	1,016	967	243	86	51	356	463		
Hawaii	311	473	307	296	451	20	11	165	174		
Idaho	132	193	131	125	183	7	7	50	130		
Illinois	4,516	440	4,093	3,913	281	326	188	1,307	1,410		
Indiana	1,207	256	1,182	1,116	237	101	41	310	583		
Iowa	507	182	495	475	171	62	37	265	385		
Kansas	825	376	784	763	348	64	51	103	362		
Kentucky	840	273	827	778	253	254	20	200	380		
Louisiana	1,419	427	1,359	1,279	385	182	69	489	446		
Maine	226	228	221	216	217	18	12	82	97		
Maryland	1,785	560	1,776	1,643	515	204	103	519	364		
Massachusetts	2,758	527	2,528	2,464	471	188	152	663	648		
Michigan	2,606	328	2,528	2,403	302	346	185	905	1,069		
Minnesota	1,241	353	1,215	1,160	334	127	72	311	860		
Mississippi	568	256	538	515	232	72	35	68	231		
Missouri	1,075	245	1,023	971	222	116	44	386	524		
Montana	189	278	184	171	251	15	12	84	123		
Nebraska	605	422	598	567	396	57	25	85	290		
Nevada	111	371	110	106	356	20	5	60	76		
New Hampshire	181	292	159	157	253	17	11	65	51		
New Jersey	2,728	437	2,574	2,563	411	218	131	1,164	907		
New Mexico	259	264	259	237	241	49	32	81	334		
New York	13,171	773	12,250	10,608	622	1,273	635	6,626	3,752		
North Carolina	964	209	935	878	190	88	49	510	506		
North Dakota	148	232	147	133	208	27	12	37	195		
Ohio	3,485	353	3,335	3,179	322	284	227	1,869	1,266		
Oklahoma	730	309	730	665	282	122	43	112	454		
Oregon	679	378	667	429	239	95	34	224	539		
Pennsylvania	4,693	409	4,495	4,280	373	325	227	1,508	1,074		
Rhode Island	342	396	298	276	317	32	17	137	78		
South Carolina	502	208	491	459	191	38	34	217	196		
South Dakota	63	92	62	58	84	5	5	19	153		
Tennessee	1,273	353	1,210	1,165	322	118	54	248	407		
Texas	3,870	395	3,806	3,605	368	427	178	939	2,028		
Utah	235	257	233	228	249	17	10	83	124		
Vermont	99	249	97	96	243	16	7	45	27		
Virginia	1,200	296	1,166	1,133	279	327	61	286	681		
Washington	2,192	755	2,173	2,060	710	170	74	627	891		
West Virginia	459	248	456	423	229	11	22	219	120		
Wisconsin	1,027	255	1,020	982	244	253	82	774	736		
Wyoming	86	254	86	77	229	7	7	34	142		

<sup>1</sup> Long-term debt minus debt offsets (amounts reserved for future retirement of long-term debt).<sup>2</sup> Detail will not add to total because corrections were made in New Jersey figures but not in U.S. totals.

## No. 557. SUMMARY OF STATE GOVERNMENT FINANCES: 1950 TO 1961

[In millions of dollars, except per capita. Beginning 1959, includes Alaska, and 1960, Hawaii. See also *Historical Statistics, Colonial Times to 1957*, series Y 575-647]

ITEM	1950	1957	1958	1959	1960	1961	Per capita, 1961 <sup>1</sup>
<b>Revenue and borrowing</b>	<b>15,331</b>	<b>26,158</b>	<b>28,462</b>	<b>31,413</b>	<b>35,149</b>	<b>36,889</b>	<b>\$202.47</b>
Borrowing	1,428	1,502	2,271	2,249	2,312	2,286	12.55
Revenue	13,903	24,656	26,191	20,164	32,838	34,603	189.93
General revenue	11,262	20,382	21,772	24,448	27,363	28,693	157.40
Taxes	7,930	14,531	14,919	15,848	15,036	19,057	104.00
Sales and gross receipts	4,670	8,436	8,750	9,287	10,510	11,031	60.55
General	1,670	3,373	3,507	3,697	4,302	4,510	24.75
Motor fuels	1,544	2,828	2,919	3,058	3,335	3,431	18.83
Alcoholic beverages	420	569	566	599	650	688	3.78
Tobacco products	414	556	616	675	923	1,001	5.49
Other	621	1,109	1,142	1,257	1,300	1,401	7.69
Licenses	1,228	2,188	2,201	2,320	2,495	2,624	14.40
Motor vehicles	702	1,289	1,319	1,390	1,468	1,517	8.33
Corporations in general	176	408	346	360	426	446	2.45
Other	350	491	538	570	602	661	3.63
Individual income	724	1,503	1,544	1,764	2,209	2,355	12.92
Corporation net income	536	984	1,018	1,001	1,180	1,266	6.05
Property	307	479	533	566	607	631	3.47
Other	415	881	872	911	1,034	1,149	6.31
Intergovernmental revenue	2,423	3,928	4,764	6,252	6,745	6,782	37.23
From Federal Government	2,275	3,500	4,461	5,888	6,382	6,412	35.19
Public welfare	1,107	1,547	1,793	1,959	2,048	2,164	11.88
Education	345	427	492	615	727	824	4.52
Highways	438	973	1,496	2,610	2,883	2,613	14.34
Other	385	554	680	704	725	812	4.45
From local governments	148	427	302	364	363	370	2.03
Charges and miscellaneous general revenue	909	1,923	2,089	2,348	2,583	2,854	15.66
Liquor stores revenue	810	1,065	1,058	1,085	1,128	1,119	6.14
Insurance trust revenue	1,831	3,209	3,361	3,631	4,347	4,701	26.29
<b>Debt outstanding at end of fiscal year</b>	<b>5,285</b>	<b>13,738</b>	<b>15,394</b>	<b>16,930</b>	<b>18,543</b>	<b>19,993</b>	<b>109.74</b>
Long-term	5,168	13,522	15,065	16,421	18,128	19,529	107.19
Full faith and credit	4,209	6,490	7,349	8,211	8,912	9,521	52.26
Nonguaranteed	958	7,032	7,716	8,210	9,216	10,009	54.93
Short-term	118	216	329	509	415	464	2.55
Net long-term	4,246	11,772	13,027	14,180	15,505	16,664	91.46
Full faith and credit only	3,379	4,949	5,577	6,240	6,711	7,030	38.64
<b>Expenditure and debt redemption</b>	<b>15,373</b>	<b>24,905</b>	<b>28,699</b>	<b>31,848</b>	<b>32,496</b>	<b>35,548</b>	<b>195.11</b>
Debt redemption	291	670	619	723	900	856	4.70
Expenditure, total	15,082	24,235	28,080	31,125	31,506	34,693	190.42
General expenditure <sup>2</sup>	12,250	21,087	23,537	26,006	27,228	29,118	150.82
Public welfare	2,358	2,770	3,191	3,533	3,704	3,913	21.48
Education	3,413	6,553	7,325	8,050	8,857	9,755	53.54
Highways	2,668	5,957	6,074	7,621	7,317	7,496	41.14
Health and hospitals	1,042	1,906	1,909	2,012	2,072	2,243	12.31
State hospitals and institutions for handicapped	788	1,338	1,512	1,590	1,618	1,750	9.60
Other	254	568	397	422	454	493	2.71
Housing and community redevelopment	7	19	24	28	33	37	.20
Natural resources	477	798	890	994	862	924	5.07
Correction	148	333	376	420	433	439	2.68
Police	79	182	218	231	251	266	1.46
Employment security administration	172	234	270	303	313	351	1.93
Financial administration	322	{ 354	388	411	447	477	2.62
General control	1,407	1,797	2,081	2,187	2,722	2,910	15.97
Miscellaneous and unallocable	654	836	869	860	907	873	4.79
Liquor stores expenditure	2,177	2,313	3,675	4,259	3,461	4,701	25.80
Insurance trust expenditure							
Expenditure by character and object:							
Direct expenditure	10,864	16,796	19,991	22,436	22,152	24,578	134.00
Current operation	4,450	7,330	8,161	8,775	9,534	10,384	56.99
Capital outlay	2,237	5,163	5,946	7,059	6,607	6,865	37.88
Construction	1,966	4,318	5,022	5,937	5,500	5,699	31.28
Purchase of land and existing structures	131	593	653	839	802	833	4.57
Equipment	141	251	271	282	296	334	1.83
Assistance and subsidies	1,891	1,639	1,813	1,891	2,015	2,044	11.22
Interest on debt	109	351	396	453	536	584	3.20
Insurance benefits and repayments	2,177	2,313	3,675	4,259	3,461	4,701	25.80
Intergovernmental expenditure	4,217	7,440	8,089	8,689	9,443	10,114	55.51

<sup>1</sup> Based on provisional estimates of U.S. population (excluding D.C. and Armed Forces abroad) as of July 1, 1961.

<sup>2</sup> Includes intergovernmental expenditure.

Source: Department of Commerce, Bureau of the Census; special study, *Revised Summary of State Government Finances, 1948-1950*, and annual report, *Compendium of State Government Finances*.

# State Tax Collections

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## No. 558. STATE TAX COLLECTIONS, BY TYPE OF TAX—STATES: 1962

[In millions of dollars. Preliminary. Includes local shares of State-imposed taxes]

STATE	Total <sup>1</sup>	SALES AND GROSS RECEIPTS					Motor vehicle and operators' licenses	Individual income	Corporation net income	Property
		Total <sup>1</sup>	General sales or gross receipts	Motor fuels	Alcoholic beverages	Tobacco products				
Number of States using tax	50	50	37	50	50	47	49	35	37	45
United States	20,562.5	12,017.3	5,068.0	3,686.6	740.6	1,076.7	1,675.3	2,729.7	21,306.1	642.4
Alabama	295.7	215.2	94.3	75.1	16.3	15.8	6.4	27.6	9.7	14.9
Alaska	36.5	10.9	—	5.5	2.5	1.9	2.7	12.2	1.8	3.1
Arizona	186.9	122.4	75.9	28.4	4.2	4.0	11.1	14.5	5.6	28.5
Arkansas	177.3	125.7	60.7	42.1	6.3	10.0	16.6	12.2	10.3	.4
California	2,369.4	1,375.1	755.1	364.0	55.9	63.2	145.1	298.9	290.8	130.3
Colorado	234.4	112.1	55.5	40.4	7.1	—	18.6	62.8	14.7	7.2
Connecticut	309.9	223.0	93.1	48.9	14.8	18.8	16.7	—	38.5	(4)
Delaware	91.2	21.6	—	10.3	2.0	3.4	4.8	34.6	7.3	3.5
Florida	563.6	423.8	181.7	131.9	49.8	10.4	63.6	—	—	21.8
Georgia	402.9	303.4	157.3	89.6	22.7	21.3	20.3	43.6	24.9	1.4
Hawaii	132.3	91.7	65.9	11.0	3.5	2.4	—	30.4	7.3	—
Idaho	71.9	24.0	—	14.8	1.8	3.2	11.2	21.6	5.2	3.3
Illinois	890.4	817.3	460.4	149.9	41.4	54.9	110.4	—	—	1.2
Indiana	420.1	351.5	204.5	105.4	14.1	17.7	39.7	—	—	6.9
Iowa	276.5	166.5	83.5	59.0	3.3	12.0	46.8	41.6	4.5	4.2
Kansas	228.3	145.1	79.8	42.8	6.0	9.5	24.6	27.1	9.0	9.3
Kentucky	309.3	205.2	96.9	64.8	17.0	8.8	13.7	37.0	21.0	16.5
Louisiana	485.3	230.9	90.1	66.4	20.9	27.9	13.6	18.8	23.3	16.0
Maine	93.4	72.0	29.5	23.4	3.3	8.1	10.2	—	—	2.0
Maryland	404.0	220.3	91.0	60.7	9.8	22.5	29.9	99.3	19.8	14.8
Massachusetts	540.7	189.6	—	81.9	27.8	42.5	24.9	178.0	33.0	.3
Michigan	1,007.5	708.8	460.5	152.6	14.0	51.4	76.8	—	—	57.3
Minnesota	403.4	137.3	—	59.8	19.6	25.2	45.1	122.8	35.0	24.7
Mississippi	204.6	149.8	—	75.8	48.7	5.1	11.9	8.2	8.1	13.1
Missouri	395.3	238.7	—	128.3	65.7	8.6	21.9	43.2	71.8	12.0
Montana	71.8	31.9	—	18.1	4.0	6.2	4.6	14.2	4.5	6.9
Nebraska	94.8	62.0	—	39.5	3.2	6.5	7.8	—	—	28.6
Nevada	53.1	30.7	15.2	9.7	2.2	2.2	7.4	—	—	2.1
New Hampshire	46.3	28.3	—	14.2	1.1	4.6	7.4	1.7	—	1.8
New Jersey	431.2	251.1	—	122.5	23.0	59.2	77.9	6.5	25.3	2.4
New Mexico	138.1	75.8	37.4	25.6	2.2	7.0	12.2	2 12.8	(2)	9.7
New York	2,328.6	661.5	—	281.9	60.8	125.2	150.7	989.6	298.8	4.4
North Carolina	539.1	302.3	131.2	107.8	21.2	—	34.6	95.5	56.8	13.5
North Dakota	64.1	36.1	14.8	12.2	3.4	3.7	11.1	6.5	1.8	2.6
Ohio	891.7	668.9	262.8	220.3	37.4	63.0	100.2	—	—	39.9
Oklahoma	307.0	171.7	60.4	62.6	12.1	20.3	41.3	20.1	14.6	—
Oregon	212.7	48.0	—	38.8	1.5	—	33.1	60.5	21.5	(4)
Pennsylvania	1,321.6	878.0	418.5	255.3	52.5	91.3	94.8	—	152.9	1.8
Rhode Island	96.8	71.7	26.7	17.9	3.4	7.3	9.8	—	9.5	—
South Carolina	243.6	175.3	73.8	53.3	18.0	12.1	10.2	27.4	18.0	1.2
South Dakota	56.8	45.3	17.3	15.7	2.9	3.6	6.0	—	.5	(4)
Tennessee	329.1	235.2	112.6	80.5	9.2	19.5	30.1	6.5	21.5	(6)
Texas	941.3	525.4	103.2	196.8	38.2	95.2	97.1	—	—	40.6
Utah	115.9	65.8	36.8	22.0	1.0	2.4	7.6	16.9	7.1	10.2
Vermont	49.7	22.3	—	9.3	4.4	3.7	8.1	12.8	2.5	.4
Virginia	359.6	164.0	—	93.8	22.3	14.8	25.6	91.6	30.3	15.3
Washington	522.6	433.3	287.5	75.0	19.5	21.4	27.2	—	—	36.3
West Virginia	212.7	167.9	97.7	35.5	3.2	11.6	14.1	21.0	—	.3
Wisconsin	459.7	154.0	13.9	75.0	15.6	25.8	44.4	144.4	53.8	36.2
Wyoming	44.0	24.2	12.4	8.3	.6	1.7	8.0	—	—	8.1

<sup>1</sup> Includes amounts for types of taxes not shown separately.

2 Combined corporation and individual income taxes as reported by New Mexico tabulated with individual income taxes.

<sup>3</sup> Back taxes only; not included with "Number of States using tax."

<sup>4</sup> Less than \$50,000.

<sup>5</sup> Less than \$50,000 in back taxes only; not counted with "Number of States using tax."

Source: Department of Commerce, Bureau of the Census; annual report, *State Tax Collections in 1962*.

## No. 559. GENERAL REVENUE AND GENERAL EXPENDITURE

[In millions]

STATE	GENERAL REVENUE				GENERAL EXPENDITURE		
	Total	Taxes <sup>1</sup>	Intergovernmental revenue		Total	Correction	Public welfare
			From Federal Government	From local governments			
1 United States...	28,693.5	19,057.5	6,411.8	370.5	2,853.8	29,118.1	488.6
2 Alabama.....	482.5	279.5	155.0	5.7	42.3	540.9	5.6
3 Alaska.....	70.2	31.6	31.0	.1	7.6	74.5	1.3
4 Arizona.....	276.6	175.3	65.0	1.9	34.4	264.4	3.6
5 Arkansas.....	271.9	165.3	87.6	.5	18.5	257.2	1.6
6 California.....	3,311.1	2,243.6	786.1	23.7	287.6	3,431.3	76.1
7 Colorado.....	360.7	219.8	91.1	1.2	48.5	340.0	6.2
8 Connecticut.....	377.9	251.2	67.7	3.6	55.4	414.9	14.3
9 Delaware.....	107.8	77.0	13.0	2.1	15.7	110.5	1.5
10 Florida.....	741.5	528.5	159.2	7.0	46.9	728.5	13.5
11 Georgia.....	591.3	393.2	152.9	6.6	38.5	569.4	4.8
12 Hawaii.....	208.0	132.2	44.9	4.0	27.8	209.8	2.7
13 Idaho.....	116.0	69.8	34.4	1.4	10.4	116.6	1.2
14 Illinois.....	1,295.7	874.3	330.5	6.1	84.7	1,366.4	23.6
15 Indiana.....	650.2	401.4	142.7	6.2	100.0	655.2	9.9
16 Iowa.....	435.5	268.2	99.3	27.4	40.6	469.0	5.8
17 Kansas.....	345.3	214.3	85.6	7.9	37.5	342.9	4.4
18 Kentucky.....	451.2	301.3	115.6	1.5	32.8	496.5	3.7
19 Louisiana.....	780.6	462.8	182.8	7.0	128.0	794.7	6.9
20 Maine.....	149.6	90.1	37.5	3.8	18.2	150.4	2.6
21 Maryland.....	487.9	359.0	73.2	8.6	47.1	474.6	14.1
22 Massachusetts.....	781.4	525.4	151.1	42.7	62.2	799.6	17.7
23 Michigan.....	1,396.8	969.2	265.5	18.9	143.2	1,476.4	21.8
24 Minnesota.....	620.5	383.0	146.4	10.2	80.9	616.8	10.7
25 Mississippi.....	332.5	195.9	105.8	3.3	27.6	367.3	2.1
26 Missouri.....	539.9	340.9	167.5	1.5	29.9	564.6	9.1
27 Montana.....	132.5	68.7	44.7	2.0	17.0	135.7	2.5
28 Nebraska.....	192.8	94.3	65.8	9.5	23.1	185.3	3.5
29 Nevada.....	76.3	48.0	20.2	.1	7.9	74.0	1.2
30 New Hampshire.....	86.4	43.2	27.1	5.1	10.9	94.5	1.3
31 New Jersey.....	626.2	385.7	112.8	26.0	101.8	556.8	11.2
32 New Mexico.....	244.5	124.2	69.9	1.0	49.3	227.3	2.7
33 New York.....	2,719.7	2,036.8	414.6	7.6	210.7	2,939.4	53.3
34 North Carolina.....	680.8	479.4	134.1	4.4	62.9	628.9	16.8
35 North Dakota.....	139.7	62.3	37.7	3.3	36.4	143.3	2.3
36 Ohio.....	1,284.4	871.0	276.1	19.2	118.1	1,260.6	27.5
37 Oklahoma.....	484.8	235.2	144.9	.8	53.9	472.1	3.3
38 Oregon.....	344.0	200.0	86.5	9.2	45.2	332.4	6.7
39 Pennsylvania.....	1,607.6	1,208.5	238.0	31.8	129.2	1,526.5	18.6
40 Rhode Island.....	137.0	95.3	29.6	1.1	11.0	141.0	2.5
41 South Carolina.....	363.7	239.1	84.0	3.9	36.7	344.8	2.8
42 South Dakota.....	129.5	56.6	46.8	2.9	23.1	126.7	1.1
43 Tennessee.....	491.6	311.4	144.6	8.6	27.1	475.9	4.0
44 Texas.....	1,297.3	806.9	316.9	7.7	105.8	1,236.8	16.0
45 Utah.....	174.1	102.1	54.7	1.5	15.8	192.2	2.4
46 Vermont.....	83.5	45.9	28.2	1.6	7.8	91.7	1.4
47 Virginia.....	522.1	343.4	101.9	4.1	71.8	504.8	8.9
48 Washington.....	657.9	477.4	113.5	.7	66.3	711.7	15.4
49 West Virginia.....	279.0	185.8	74.4	1.1	18.7	285.4	2.6
50 Wisconsin.....	622.7	441.2	108.6	13.5	59.4	635.3	13.8
51 Wyoming.....	101.1	41.2	44.7	.6	14.6	101.8	.9

<sup>1</sup> See also table 557.

# Revenue and Expenditure, by States

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## OF STATE GOVERNMENTS—STATES: 1961

[of dollars]

### GENERAL EXPENDITURE—Continued

Education			Highways	Health and hospitals		Natural resources	Financial administration and general control	Employment security administration	All other	Total inter-governmental expenditure
Total <sup>2</sup>	State institutions of higher education	Inter-governmental		State hospitals and institutions for the handicapped	Other					
9,755.4	3,170.0	5,963.2	7,495.7	1,749.7	493.5	923.7	735.2	351.1	3,212.6	10,114.1
204.8	52.0	111.0	153.8	17.0	11.1	14.5	9.7	4.8	33.2	158.3
27.8	9.6	10.7	13.6	2.7	3.3	5.0	4.4	1.5	10.0	11.9
90.8	37.3	49.8	70.8	5.2	3.3	8.3	6.5	4.3	44.3	85.2
77.8	28.1	43.4	77.0	11.2	5.0	11.6	6.1	3.5	14.9	65.6
1,392.9	524.7	828.8	668.5	139.8	50.7	169.9	92.9	46.6	325.4	1,584.1
105.6	57.0	42.5	82.2	21.6	3.2	11.1	10.1	3.0	14.2	140.3
96.8	27.6	52.4	115.5	38.8	5.3	9.7	16.9	5.8	56.9	67.2
51.6	12.0	16.9	23.2	6.2	2.3	2.1	2.9	1.8	12.1	19.2
272.3	63.8	193.5	199.2	34.7	24.9	33.4	20.0	6.7	45.0	226.4
218.8	53.2	149.4	142.6	24.3	17.4	23.5	11.8	4.7	28.6	193.1
65.5	13.1	.5	15.8	7.0	8.5	11.0	8.9	1.4	79.2	25.6
31.0	11.9	17.8	44.3	4.3	2.1	9.5	2.4	2.6	6.4	28.7
390.1	149.9	219.2	415.3	92.6	17.8	35.5	29.9	17.1	80.1	411.7
257.3	132.0	120.5	222.8	40.4	6.8	18.3	13.2	5.8	51.6	226.8
118.7	69.5	41.5	178.1	30.4	3.8	12.2	7.9	3.1	48.7	119.5
103.5	54.1	45.7	111.0	27.4	3.4	13.0	8.3	2.7	27.4	108.2
151.2	40.2	101.9	130.0	19.8	9.1	17.1	15.6	3.3	79.6	115.6
261.7	72.3	171.4	165.9	45.8	8.1	24.3	14.9	4.3	97.8	241.4
32.9	14.5	14.1	50.8	10.3	2.8	9.7	4.1	1.6	12.8	19.8
134.5	45.8	82.7	126.9	39.9	19.9	11.2	14.8	5.9	77.7	200.7
110.4	30.4	70.3	160.3	85.1	10.9	9.4	27.3	12.9	212.4	316.0
554.7	281.5	312.8	420.3	81.1	28.1	31.4	23.3	16.1	158.3	573.7
237.1	92.0	139.1	171.1	45.9	5.4	22.6	12.0	5.1	44.6	254.4
134.7	41.0	87.2	95.7	12.1	8.5	15.8	5.3	3.8	31.7	128.7
145.2	44.4	95.9	167.4	34.5	6.1	15.4	13.8	6.1	26.6	113.2
42.1	22.2	18.1	49.0	5.3	1.1	8.8	3.7	1.7	8.9	21.2
35.2	25.1	6.7	84.5	14.0	1.8	9.9	2.9	1.5	9.9	44.6
24.1	7.8	15.5	23.0	1.9	1.8	4.1	3.5	1.5	8.3	19.5
16.3	11.0	3.2	42.0	6.9	1.5	4.9	2.7	1.4	8.1	6.6
165.7	54.5	103.8	141.3	41.3	12.5	13.6	20.2	13.4	75.1	184.0
99.1	32.1	62.0	60.7	4.0	2.9	8.3	8.0	2.3	10.8	70.4
947.7	111.4	800.0	474.7	271.5	57.1	51.0	100.7	45.2	627.2	1,359.7
276.1	72.0	189.4	141.3	36.6	11.0	20.5	12.4	6.5	46.1	273.8
36.7	19.5	15.2	50.1	5.2	1.2	5.7	3.0	1.3	23.7	24.2
316.8	129.8	175.5	436.5	83.4	13.1	24.9	30.6	16.8	118.4	466.9
137.8	54.6	76.6	116.7	19.9	4.7	13.8	8.3	4.9	31.0	120.3
121.2	55.4	60.5	110.6	21.3	3.0	25.1	15.3	4.1	27.6	94.8
541.9	87.4	376.6	356.4	125.4	43.4	31.6	37.7	27.9	138.7	453.3
31.4	11.0	16.3	29.7	13.3	3.0	3.8	6.8	3.2	22.1	26.3
124.3	30.5	78.6	96.0	14.7	8.0	9.2	7.4	3.6	48.2	103.0
27.4	19.0	6.4	58.0	4.3	1.1	7.2	2.1	.9	10.9	11.0
166.2	42.2	115.8	156.9	21.3	9.8	12.8	6.8	4.5	33.1	166.9
506.4	147.7	341.3	379.4	56.8	7.7	22.5	18.3	14.2	39.6	350.8
86.8	35.0	48.0	53.0	4.4	1.7	8.7	4.4	2.5	8.6	53.1
20.8	11.2	6.9	40.6	4.1	2.2	4.0	3.1	1.0	5.8	13.0
170.1	60.2	97.6	151.2	44.9	11.4	17.8	15.8	3.8	51.7	154.5
295.2	91.1	173.3	130.9	32.6	6.3	30.8	13.7	6.7	61.8	234.6
104.3	36.5	63.3	83.7	10.5	3.4	7.7	8.0	3.1	20.0	64.8
162.7	79.6	76.4	162.2	25.5	15.4	26.1	14.0	5.2	151.5	333.7
31.4	13.0	17.3	45.2	2.7	1.1	5.7	2.4	1.0	6.6	27.6

<sup>2</sup> Includes amounts for items not shown separately.

Source: Department of Commerce, Bureau of the Census; annual report, *Compendium of State Government Finances in 1961*.

## No. 560. STATE INDIVIDUAL INCOME TAXES: 1962

[As of January 1]

STATE	RATE RANGE		TAXABLE INCOME BRACKETS		PERSONAL EXEMPTIONS			Federal income tax deductible	Withholding required
	Percent	Steps in range	Lowest: Amount under—	Highest: Amount over—	Single	Married	Dependents		
Alabama.....	1.5-5.0.....	4	\$1,000	\$5,000	\$1,500	\$3,000	\$300	Yes	Yes
Alaska.....	16% of U.S. tax.....							No	Yes
Arizona.....	1.0-4.5.....	8	1,000	7,000	1,000	2,000	600	Yes	Yes
Arkansas.....	1.0-5.0.....	5	3,000	25,000	1 17.50	1 35	1 6	No	No
California.....	1.0-7.0.....	7	2,500	15,000	1,500	3,000	600	No	(2)
Colorado.....	3.0-9.0 <sup>8</sup> .....	11	1,000	10,000	750	1,500	750	Yes	Yes
Delaware.....	1.5-11.0.....	11	1,000	100,000	600	1,200	600	Yes	Yes
Georgia.....	1.0-6.0.....	6	1,000	10,000	1,500	3,000	600	No	Yes
Hawaii.....	3.0-9.0.....	8	500	30,000	600	1,200	600	No	Yes
Idaho.....	3.0-9.5 <sup>5</sup> .....	6	1,000	5,000	600	1,200	600	Yes	Yes
Iowa.....	0.75-3.75.....	5	1,000	4,000	1 15	1 30	1 7.50	Yes	(2)
Kansas.....	1.5-5.5.....	5	2,000	7,000	600	1,200	600	Yes	No
Kentucky.....	2.0-6.0.....	5	3,000	8,000	1 20	1 40	1 20	Yes	Yes
Louisiana.....	2.0-6.0.....	3	10,000	50,000	2,500	5,000	400	Yes	Yes
Maryland.....	3.0 <sup>6</sup> .....		Flat rate		800	1,600	800	No	Yes
Massachusetts.....	3.075 <sup>7</sup> .....		Flat rate		2,000	8 2,500	400	Yes	Yes
Minnesota.....	1.0-10.0 <sup>8</sup> .....	11	500	20,000	1 10	1 30	1 15	Yes	Yes
Mississippi.....	2.0-5.0.....	4	5,000	15,000	5,000	7,000		No	No
Missouri.....	1.0-4.0 <sup>10</sup> .....	7	1,000	9,000	1,200	2,400	400	Yes	Yes
Montana.....	1.0-7.0.....	6	1,000	7,000	600	1,200	600	Yes	Yes
New Hampshire.....	(11).....		(11).....	(11).....	600	600		No	No
New Jersey <sup>12</sup> .....	2.0-10.0 <sup>13</sup> .....	9	1,000	15,000	14 600	14 1,200	600	No	Yes
New Mexico.....	1.5-6.0.....	4	10,000	100,000	1,500	2,500	200	Yes	Yes
New York.....	2.0-10.0 <sup>13</sup> .....	9	1,000	15,000	14 600	14 1,200	600	No	Yes
North Carolina.....	3.0-7.0.....	5	2,000	10,000	1,000	2,000	300	No	Yes
North Dakota.....	1.0-11.0.....	7	3,000	15,000	600	1,500	600	Yes	No
Oklahoma.....	1.0-6.0.....	6	1,500	7,500	1,000	2,000	500	Yes	Yes
Oregon.....	3.0-9.5.....	7	500	8,000	600	1,200	600	Yes	Yes
South Carolina.....	2.0-7.0.....	6	2,000	10,000	800	1,500	800	Yes	Yes
Tennessee.....	(14).....		(14).....	(14).....				No	No
Utah.....	1.0-5.0.....	5	1,000	4,000	600	1,200	600	Yes	Yes
Vermont.....	2.0-7.5.....	4	1,000	5,000	500	1,000	500	No	Yes
Virginia.....	2.0-5.0.....	3	3,000	5,000	1,000	2,000	200	No	No
West Virginia.....	6% of U.S. tax.....							No	Yes
Wisconsin.....	2.0-10.0.....	16	1,000	14,000	1 7	1 14	1 7	Yes	(16)

<sup>1</sup> Tax credit.<sup>2</sup> Nonresidents; not general.<sup>3</sup> Plus surtax of 2 percent on intangibles income over \$5,000.<sup>4</sup> Deductions limited in Del. to \$300 single person or \$600 on joint return; in Mass. to tax paid on income from employment, professions, and business; in S.C. to \$500; and in Wis. to 3 percent of net income.<sup>5</sup> Plus \$10 fee on each taxpayer filing return.<sup>6</sup> Investment income over \$500 taxed at 5 percent.<sup>7</sup> Interest and dividends taxed at 7.38 percent.<sup>8</sup> Minimum allowance; on earned income, actual amount up to \$4,000.<sup>9</sup> Surtax of 15 percent imposed on normal tax.<sup>10</sup> Less fixed deductions ranging from \$5 up to \$135.<sup>11</sup> Income from interest and dividends taxed at 4.25 percent.<sup>12</sup> Emergency Transportation Tax, popularly known as the Commuters Income Tax; imposed on N.Y. residents deriving income from N.J. sources and N.J. residents deriving income from N.Y. sources.<sup>13</sup> Capital gains taxed at one-half the basic rates.<sup>14</sup> Plus tax credit of \$10 for single person and \$25 for married persons or heads of households.<sup>15</sup> Dividends and interest taxed at 6 percent; dividends from corporations with 75 percent of property taxable in State taxed at 4 percent.<sup>16</sup> Withholding provisions adopted, effective Feb. 1, 1962.Source: Department of Commerce, Bureau of the Census; annual report, *State Tax Collections in 1962*. (Adapted from a tabulation prepared by the Federation of Tax Administrators for *The Book of the States*.)

No. 561. ASSESSED VALUE OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXATION, BY CLASS OF PROPERTY—STATES: 1961

STATE	TOTAL ASSESSED VALUE (\$1,000,000) <sup>1</sup>			PERCENT OF TAXABLE ASSESSED VALUE					
	Gross (before exemptions)	Tax- exempt portion	Taxable (after exemptions deducted)	Total	State assessed property			Locally assessed property	
					Rail- roads <sup>2</sup>	Other public utili- ties <sup>2</sup>	Other	Real	Per- sonal
United States	367,323	11,607	355,716	100.0	1.7	5.3	0.9	76.3	15.9
Alabama	3,084	62	3,022	100.0	4.0	13.5	-----	58.0	24.6
Alaska	616	-----	616	100.0	-----	-----	-----	81.7	18.3
Arizona	1,853	110	1,743	100.0	6.8	5.3	14.5	50.5	16.9
Arkansas	1,416	-----	1,416	100.0	4.7	14.0	-----	59.5	21.8
California	32,539	972	31,567	100.0	1.1	11.8	-----	72.6	14.5
Colorado	3,699	-----	3,699	100.0	2.9	7.9	-----	72.0	17.1
Connecticut	10,055	263	9,792	100.0	-----	-----	-----	77.3	22.7
Delaware	1,235	-----	1,235	100.0	-----	-----	-----	100.0	-----
Dist. of Columbia	2,736	-----	2,736	100.0	-----	-----	-----	85.0	15.0
Florida	15,197	4,213	10,984	100.0	1.5	(3)	-----	81.6	16.9
Georgia	4,221	901	3,231	100.0	2.7	10.6	-----	52.2	34.5
Hawaii <sup>4</sup>	2,151	182	1,970	100.0	-----	-----	-----	100.0	-----
Idaho	710	10	700	100.0	8.0	18.0	-----	58.3	15.7
Illinois	34,868	-----	34,858	100.0	2.9	(3)	1.7	77.6	17.8
Indiana	8,553	595	7,958	100.0	3.3	10.7	-----	53.7	32.3
Iowa	5,387	122	5,266	100.0	2.0	9.1	-----	74.5	14.5
Kansas	4,557	113	4,444	100.0	4.8	13.6	-----	56.0	25.5
Kentucky	4,197	-----	4,197	100.0	5.4	11.2	5.9	64.6	12.8
Louisiana	3,865	765	3,100	100.0	-----	22.1	-----	46.4	28.5
Maine	1,907	29	1,878	100.0	-----	-----	5.0	77.4	17.6
Maryland	9,212	-----	9,212	100.0	0.7	11.7	8.9	76.6	2.1
Massachusetts	10,367	-----	10,367	100.0	-----	-----	-----	91.1	8.9
Michigan	16,807	-----	16,807	100.0	-----	-----	-----	72.9	27.1
Minnesota	2,261	-----	2,261	100.0	-----	1.2	-----	70.9	18.0
Mississippi	1,577	370	1,206	100.0	4.8	24.9	-----	38.2	32.2
Missouri	7,985	-----	7,985	100.0	2.8	7.9	-----	68.4	20.9
Montana	691	-----	691	100.0	8.5	7.2	7.6	46.3	30.4
Nebraska	3,278	-----	3,278	100.0	2.8	0.1	-----	70.7	26.3
Nevada	875	51	824	100.0	7.7	9.7	3.1	60.8	18.6
New Hampshire	1,348	41	1,307	100.0	-----	-----	-----	91.8	8.2
New Jersey	10,595	336	10,259	100.0	1.6	-----	-----	86.9	11.5
New Mexico	1,281	137	1,143	100.0	7.0	22.4	16.7	43.9	10.0
New York	46,088	1,402	44,685	100.0	-----	3.9	-----	96.1	-----
North Carolina	9,147	204	8,943	100.0	1.5	2.1	-----	66.7	29.7
North Dakota	679	-----	679	100.0	8.0	6.2	-----	64.9	20.9
Ohio	29,355	-----	29,355	100.0	2.6	10.5	-----	63.3	23.6
Oklahoma	2,994	494	2,500	100.0	5.3	19.0	-----	55.7	20.0
Oregon	3,091	31	3,060	100.0	1.9	9.2	-----	75.1	13.7
Pennsylvania	15,305	-----	15,305	100.0	-----	-----	-----	100.0	-----
Rhode Island	2,730	88	2,643	100.0	-----	-----	-----	79.1	20.9
South Carolina	824	-----	824	100.0	3.4	13.8	29.0	40.5	13.2
South Dakota	2,130	-----	2,130	100.0	1.5	4.0	-----	69.5	25.0
Tennessee	3,883	-----	3,883	100.0	4.6	9.4	-----	77.4	8.6
Texas	13,317	-----	13,317	100.0	0.3	0.7	0.1	74.4	24.5
Utah	1,344	-----	1,344	100.0	5.1	9.7	21.3	46.3	17.5
Vermont	480	-----	480	100.0	-----	-----	-----	85.4	14.6
Virginia	6,962	-----	6,962	100.0	2.3	8.3	-----	70.1	19.3
Washington	3,603	16	3,586	100.0	2.1	6.9	-----	72.7	18.3
West Virginia	4,011	-----	4,011	100.0	8.3	13.4	-----	48.1	30.2
Wisconsin	11,257	-----	11,257	100.0	-----	-----	-----	84.7	15.3
Wyoming	1,010	11	999	100.0	8.0	9.8	35.1	30.2	16.9

<sup>1</sup> Relates to officially recorded or "assessed" values, which should not be interpreted as representing the current market worth of taxable property. Excludes value of property wholly exempt from local property taxes.

<sup>2</sup> Entries appear only for types of property subject to State assessment, and do not represent valuations that comprise all railroad or utility property.

<sup>3</sup> Less than 0.05 percent.

<sup>4</sup> All assessment in Hawaii is performed by a State agency, but valuations are shown here as "locally assessed" for comparability with data for other States.

## No. 562. LOCALLY ASSESSED TAXABLE REAL PROPERTY, BY TYPE—STATES: 1961

STATE	NUMBER OF REAL PROPERTIES ASSESSED (1,000) <sup>1</sup>						PERCENT OF GROSS ASSESSED VALUE (BEFORE EXEMPTIONS) OF LOCALLY ASSESSED TAX- ABLE REAL PROPERTY <sup>1</sup>					
	Total	Resi- dential (non- farm)	Acre- age and farms	Vacant lots	Com- mer- cial and indus- trial	Other and unallo- cateable <sup>2</sup>	Total	Resi- dential (non- farm)	Acre- age and farms	Vacant lots	Com- mer- cial and indus- trial	Other and unallo- cateable <sup>4</sup>
U.S.	67,449	37,336	13,348	12,876	2,566	1,323	100.0	57.9	11.6	2.5	26.6	1.4
Ala.	997	515	251	186	41	4	100.0	55.7	14.2	2.3	27.5	0.4
Alaska	52	(3)	(3)	(2)	(3)	(3)	100.0	53.6	0.9	6.5	38.8	0.3
Ariz.	517	284	70	153	10	1	100.0	61.5	8.3	3.0	27.0	0.1
Ark.	1,224	377	463	325	23	36	100.0	48.8	29.0	5.3	15.8	1.0
Calif.	5,501	3,740	537	1,010	172	42	100.0	62.5	9.9	3.1	21.9	2.5
Colo.	754	396	132	100	53	73	100.0	55.5	14.0	1.4	27.0	2.1
Conn.	718	532	50	98	36	1	100.0	69.0	4.9	1.5	24.6	(4)
Del.	149	104	15	20	10	(5)	100.0	60.8	6.1	1.5	31.6	(4)
D.C.	149	112		27	9	2	100.0	61.5		5.3	32.9	0.4
Fla.	2,246	1,186	246	751	63	1	100.0	64.5	10.0	7.4	17.0	(4)
Ga.	1,046	664	200	133	48	1	100.0	63.0	13.0	1.8	22.2	(4)
Hawaii <sup>a</sup>	177	84	11	29	5	49	100.0	60.3	8.2	2.6	22.5	6.4
Idaho	276	113	118	31	13	1	100.0	29.3	50.8	1.2	18.6	0.1
Ill.	3,829	2,069	691	818	123	128	100.0	55.8	16.6	2.5	23.8	1.3
Ind.	2,173	1,148	441	526	58	(6)	100.0	55.5	21.7	2.0	20.7	(4)
Iowa	1,399	538	625	180	55	1	100.0	31.5	54.1	0.9	13.5	(4)
Kans.	1,315	533	464	246	45	27	100.0	36.4	48.1	1.2	14.0	0.2
Ky.	886	503	233	89	45	16	100.0	51.3	23.4	1.5	22.3	1.5
La.	961	572	197	158	35	(6)	100.0	56.0	12.5	2.6	28.9	0.1
Maine	435	245	114	48	26	2	100.0	61.4	6.3	1.5	30.7	0.1
Md.	979	688	81	175	34	2	100.0	71.5	6.9	1.8	19.8	0.1
Mass.	1,552	1,053	77	341	76	5	100.0	67.2	1.4	2.1	29.2	0.1
Mich.	3,136	1,950	514	545	123	2	100.0	60.7	9.3	2.0	27.8	0.1
Minn.	1,637	728	538	293	77	1	100.0	41.8	28.1	1.4	28.8	(4)
Miss.	829	326	339	146	17	(6)	100.0	46.4	34.0	2.3	17.3	(4)
Mo.	1,763	912	575	215	58	3	100.0	53.7	20.0	1.7	24.6	0.1
Mont.	322	134	115	50	11	12	100.0	36.6	36.5	1.1	25.2	0.6
Nébr.	696	297	278	102	17	1	100.0	35.4	51.5	1.1	12.0	(4)
Nebr.	104	54	28	17	5	(6)	100.0	48.7	18.3	3.5	29.4	(4)
N.H.	267	175	47	31	13	1	100.0	64.9	3.9	1.1	29.9	0.3
N.J.	1,856	1,807	52	401	93	2	100.0	67.9	1.9	3.1	27.1	0.1
N. Mex.	345	178	61	70	10	27	100.0	58.3	20.9	3.3	15.4	2.0
N.Y.	3,865	2,619	817	681	239	10	100.0	57.9	1.9	2.2	37.9	0.2
N.C.	1,420	744	389	225	61	1	100.0	50.3	18.0	2.1	29.5	0.1
N. Dak.	497	94	297	90	15	(6)	100.0	21.8	66.9	1.4	9.9	(4)
Ohio	3,856	2,167	524	1,016	135	15	100.0	60.7	10.4	2.5	26.2	0.1
Oklahoma	1,510	627	393	465	25	(6)	100.0	56.5	27.8	1.9	13.7	(4)
Oreg.	747	408	189	121	24	4	100.0	49.3	24.1	1.9	24.3	0.3
Pa.	3,713	2,710	322	457	185	38	100.0	63.8	4.9	1.6	28.9	0.6
R.I.	328	190	8	116	11	3	100.0	70.1	1.1	3.6	25.0	0.2
S.C.	665	466	68	88	13	(6)	100.0	61.7	17.8	2.1	18.2	0.2
S. Dak.	401	109	222	53	17	(6)	100.0	26.1	61.4	1.1	11.5	(4)
Tenn.	1,179	615	371	146	44	3	100.0	55.5	16.1	2.0	25.9	0.5
Tex.	4,829	2,010	967	936	189	726	100.0	33.8	12.8	1.9	28.4	23.1
Utah	370	195	114	50	11	1	100.0	60.2	15.8	2.4	21.5	(4)
Vt.	157	87	42	14	13	1	100.0	50.9	14.8	0.8	33.3	0.1
Va.	1,545	795	322	400	28	(6)	100.0	65.7	9.7	3.6	20.9	(4)
Wash.	1,348	729	307	284	25	3	100.0	56.1	18.7	3.2	21.9	0.1
W. Va.	853	391	216	141	30	74	100.0	54.0	12.2	2.4	30.3	1.2
Wis.	1,763	778	656	243	86	(6)	100.0	54.1	15.1	1.5	20.3	(4)
Wyo.	113	59	31	15	7	(6)	100.0	43.8	36.2	1.9	17.8	0.2

<sup>1</sup> Estimates subject to sampling variation.<sup>2</sup> Consists mainly of separately assessed mineral rights.<sup>3</sup> Distribution not available, but estimates included in column totals.<sup>4</sup> Less than 0.05 percent.<sup>5</sup> Fewer than 500 properties.<sup>6</sup> Data relate to 1962 assessments.

## No. 563. SUMMARY OF CITY GOVERNMENT FINANCES: 1955 TO 1961

[In millions of dollars. Beginning 1959, includes Alaska, and 1960, Hawaii. Represents all municipalities (see tables 543 and 544) and their dependent agencies; excludes other local governments overlying city areas. Includes sample-based estimates for cities of less than 25,000 and thus subject to sampling variation]

ITEM	1955	1956	1957	1958	1959	1960	1961
Revenue	10,227	10,942	12,047	12,832	13,748	14,915	15,822
General revenue	7,824	8,442	9,285	9,805	10,630	11,647	12,339
Taxes	5,100	5,447	5,908	6,242	6,596	7,109	7,518
Property	3,767	3,986	4,207	4,570	4,823	5,197	5,515
Sales and gross receipts	728	833	934	972	1,041	1,217	1,278
General	433	521	602	628	670	797	822
Selective	295	313	332	343	363	420	456
Licenses and other <sup>1</sup>	606	627	676	700	732	695	724
Intergovernmental revenue	1,438	1,566	1,756	1,953	2,155	2,321	2,448
From State governments only	1,236	1,346	1,489	1,633	1,767	1,868	1,965
Charges and miscellaneous	1,285	1,429	1,621	1,700	1,889	2,217	2,374
Current charges only <sup>1</sup>	756	821	954	1,012	1,130	1,342	1,503
Utility and liquor store revenue	2,137	2,212	2,438	2,586	2,733	2,861	3,051
Water system	952	1,002	1,079	1,109	1,201	1,253	1,316
Electric power system	677	682	810	925	970	1,006	1,142
Gas supply system	68	99	114	134	142	162	145
Transit system	384	380	375	337	358	370	376
Liquor stores	57	68	60	61	62	71	72
Insurance-trust revenue	267	289	323	352	376	407	432
Expenditure	10,541	11,265	12,839	13,775	14,481	15,251	16,472
By function:							
General expenditure <sup>2</sup>	7,976	8,522	9,692	10,442	11,093	11,818	12,630
Police	884	948	1,041	1,130	1,186	1,275	1,382
Fire	610	645	709	774	818	885	934
Highways	1,115	1,180	1,328	1,455	1,501	1,573	1,703
Sanitation	960	1,062	1,156	1,248	1,316	1,332	1,421
Public welfare	479	479	498	530	581	608	665
Education	1,155	1,237	1,474	1,636	1,694	1,801	1,949
Libraries	128	135	145	158	173	185	210
Health and hospitals	579	616	703	713	786	799	824
Own hospitals	410	417	474	499	546	569	601
Other	169	199	229	215	240	229	238
Recreation	408	420	459	501	540	551	604
Housing and urban renewal	209	224	247	323	267	464	496
Water transport terminals	40	38	47	61	67	63	82
City airports	63	77	105	114	138	189	257
Financial administration	438	471	512	554	500	598	243
General control							303
General public buildings	122	125	157	161	177	182	224
Interest on general debt	246	273	309	334	375	431	459
Other and unallocable general expenditure	541	589	803	760	884	883	985
Utility and liquor store expenditure	2,274	2,426	2,796	2,960	2,969	2,975	3,159
Water system	1,087	1,182	1,305	1,334	1,423	1,424	1,455
Electric system	601	621	844	951	896	850	977
Gas supply system	88	90	110	106	122	143	138
Transit system	452	483	487	507	474	489	528
Liquor stores	46	50	50	52	54	60	61
Insurance-trust expenditure	201	317	352	383	419	458	484
By character and object:							
Current operation	6,757	7,284	8,100	8,763	9,259	9,874	10,759
Capital outlay	2,586	2,770	3,253	3,571	3,653	3,691	3,912
Construction	2,142	2,253	2,588	2,857	2,905	2,884	3,131
Land and existing structures	214	207	321	391	441	436	432
Equipment	229	259	344	324	307	372	348
Intergovernmental expenditure	106	64	274	132	159	158	170
Assistance and subsidies	392	345	344	367	378	386	417
Interest on debt	410	447	516	558	612	684	730
Insurance benefits and repayments	291	317	352	383	419	458	484
Total personal services <sup>4</sup>	4,740	5,088	5,661	6,010	6,308	6,772	7,277
Debt outstanding at end of fiscal year	15,973	17,562	19,076	20,355	22,057	23,178	24,804
Long-term							
Full faith and credit	15,302	16,776	18,183	19,373	20,951	21,904	23,297
Nonguaranteed	10,864	11,950	12,395	12,983	13,809	14,473	15,217
Short-term	4,438	4,826	5,788	6,390	7,142	7,430	8,079
Net long-term debt outstanding	13,632	15,091	16,462	17,624	19,151	20,103	21,404
Long-term debt issued	2,113	2,018	2,523	2,534	2,714	2,420	2,569
Long-term debt retired	868	916	1,115	1,129	1,267	1,318	1,442

<sup>1</sup> Prior to 1960, receipts from on-street parking meter fees included in "Licenses and other taxes;" thereafter, in "current charges."

<sup>2</sup> Includes intergovernmental expenditure.

<sup>3</sup> Includes \$138,195,000 paid by city of Long Beach to State of California in settlement of litigation involving oil lands.

<sup>4</sup> Included in items shown above.

Source: Department of Commerce, Bureau of the Census; annual report, *Compendium of City Government Finances*.

**No. 564. GOVERNMENTAL EMPLOYMENT AND PAYROLLS, BY LEVEL OF GOVERNMENT: 1950 TO 1962**

[For October, except as noted. Beginning 1959, includes Alaska and Hawaii. See also *Historical Statistics, Colonial Times to 1957*, series Y 205-240]

LEVEL OF GOVERNMENT	1950	1955	1956	1957 (April)	1958	1959	1960	1961	1962
<b>EMPLOYEES (1,000)</b>									
Total	6,402	7,432	7,685	8,047	8,297	8,487	8,808	9,100	9,425
Federal (civilian) <sup>1</sup>	2,117	2,378	2,410	2,439	2,405	2,399	2,421	2,484	2,535
State and local	4,285	5,054	5,275	5,608	5,892	6,088	6,387	6,616	6,890
State	1,057	1,250	1,322	1,358	1,469	1,518	1,592	1,627	1,682
Local	3,228	3,804	3,953	4,249	4,423	4,570	4,795	4,900	5,208
<b>MONTHLY PAYROLL (\$1,000,000)</b>									
Total	1,528	2,265	2,509	2,533	2,977	3,114	3,333	3,634	3,957
Federal (civilian) <sup>1</sup>	613	846	944	919	1,091	1,073	1,118	1,214	1,344
State and local	915	1,419	1,566	1,615	1,886	2,042	2,215	2,420	2,613
State	218	340	382	388	465	506	545	587	635
Local	696	1,078	1,184	1,226	1,421	1,536	1,670	1,833	1,979

<sup>1</sup> Includes Federal civilian employees outside United States.

**No. 565. GOVERNMENTAL EMPLOYMENT AND PAYROLLS, BY LEVEL OF GOVERNMENT AND FUNCTION: 1962**

[For October. Includes Alaska and Hawaii]

LEVEL OF GOVERNMENT	Total	National defense and international relations	Postal service	Education	Highways	Health and hospitals	Police protection	Natural resources	General control	All other
<b>EMPLOYEES (1,000)</b>										
Total	9,425	1,131	585	3,260	554	902	382	342	258	2,010
Federal (civilian) <sup>1</sup>	2,535	1,131	585	14	5	180	22	109	31	307
State and local	6,890	-----	-----	3,246	549	722	360	143	227	1,643
State	1,682	-----	-----	556	266	356	36	111	21	336
Local	5,208	-----	-----	2,690	284	366	324	32	206	1,307
<b>MONTHLY PAYROLL (\$1,000,000)</b>										
Total	3,957	609	281	1,337	208	312	163	161	93	793
Federal (civilian) <sup>1</sup>	1,344	609	281	7	3	83	15	111	20	215
State and local	2,613	-----	-----	1,330	205	229	148	51	73	579
State	635	-----	-----	202	107	119	17	42	12	137
Local	1,979	-----	-----	1,128	98	110	131	0	62	441

<sup>1</sup> Includes Federal civilian employees outside United States.

Source of tables 564 and 565: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1962*.

**No. 566. FULL-TIME PUBLIC EMPLOYEES, BY LEVEL OF GOVERNMENT AND ANNUAL RATE OF PAY: 1957**

[As of April. Excludes Alaska and Hawaii]

LEVEL OF GOVERNMENT	Total	ANNUAL RATE OF PAY							Median annual rate
		Less than \$1,200	\$1,200 to \$2,399	\$2,400 to \$3,599	\$3,600 to \$4,799	\$4,800 to \$5,999	\$6,000 to \$7,199	\$7,200 or more	
<b>NUMBER (1,000)</b>									
All governments	6,695	170	528	1,757	2,394	1,140	402	305	\$4,013
Federal (civilian) <sup>1</sup>	2,102	2	17	392	982	432	143	133	4,307
State and local	4,593	168	511	1,365	1,411	708	259	171	3,792
Teachers	1,398	7	55	319	505	297	134	80	4,324
Other	3,195	161	454	1,046	906	412	125	91	3,530
State	1,154	26	159	442	279	127	62	59	3,403
Local	3,439	141	352	922	1,134	581	196	113	3,804
<b>PERCENT</b>									
All governments	100.0	2.5	7.9	26.2	35.8	17.0	6.0	4.6	-----
Federal (civilian) <sup>1</sup>	100.0	0.1	0.8	18.6	46.7	20.6	6.8	6.3	-----
State and local	100.0	3.7	11.1	29.7	30.7	15.4	5.6	3.7	-----
Teachers	100.0	0.5	3.9	22.8	36.1	21.2	9.6	5.7	-----
Other	100.0	5.0	14.2	32.7	28.4	12.9	3.9	2.9	-----
State	100.0	2.3	13.8	38.3	24.2	11.0	5.4	5.1	-----
Local	100.0	4.1	10.2	26.8	33.0	16.9	5.7	3.3	-----

<sup>1</sup> Distribution of total numbers as of April 1957, estimated by interpolation on the basis of Civil Service Commission data concerning pay rates as of June 30, 1956, and June 30, 1957.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

## No. 567. GOVERNMENTAL EMPLOYMENT, BY LEVEL OF GOVERNMENT—STATES: 1962

[For October, except as noted]

STATE	ALL EMPLOYEES (1,000)					FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS					
	All governments	Federal (civilian) <sup>1</sup>	State and local	State	Local <sup>2</sup>	Number (1,000)			Per 10,000 population <sup>3</sup>		
						State and local	State	Local <sup>2</sup>	State and local	State	Local <sup>2</sup>
United States.....	9,259	2,370	6,890	1,682	5,208	5,937	1,479	4,459	320	80	240
Alabama.....	174	65	109	28	81	97	24	73	288	71	216
Alaska.....	23	14	9	5	4	8	5	4	335	187	148
Arizona.....	79	22	57	16	41	51	13	38	337	85	252
Arkansas.....	71	15	56	18	37	48	16	32	261	87	174
California.....	965	252	703	152	552	627	142	485	369	84	286
Colorado.....	121	37	84	23	61	70	19	51	368	98	270
Connecticut.....	104	16	88	27	61	77	25	53	297	95	202
Delaware.....	22	4	18	7	11	16	7	9	339	139	200
District of Columbia.....	284	4 255	29	—	29	27	—	27	351	—	351
Florida.....	252	51	201	45	156	185	41	144	339	75	264
Georgia.....	197	60	136	31	106	125	29	65	304	72	233
Hawaii.....	48	23	24	17	8	23	15	8	326	215	110
Idaho.....	36	7	29	9	20	24	7	17	349	105	244
Illinois.....	458	105	354	73	280	300	61	239	296	60	236
Indiana.....	201	34	167	46	120	142	37	105	301	79	222
Iowa.....	134	17	116	29	87	94	25	60	339	89	250
Kansas.....	120	21	108	26	82	80	22	58	358	98	260
Kentucky.....	124	31	93	27	67	83	24	58	268	79	189
Louisiana.....	158	25	133	46	87	119	41	79	359	122	237
Maine.....	55	17	38	12	26	30	11	19	302	110	192
Maryland.....	162	51	112	29	83	103	27	76	323	86	237
Massachusetts.....	267	66	201	44	157	176	42	134	341	81	261
Michigan.....	352	47	306	73	233	257	59	199	322	73	248
Minnesota.....	165	26	139	35	103	112	29	84	324	83	240
Mississippi.....	99	18	81	21	60	68	18	50	301	79	222
Missouri.....	200	54	146	36	110	123	30	93	284	69	215
Montana.....	40	10	30	9	21	25	8	17	356	113	244
Nebraska.....	83	16	67	16	50	53	14	39	357	93	264
Nevada.....	22	7	15	4	11	13	4	10	402	105	297
New Hampshire.....	26	4	22	8	15	18	7	11	283	105	177
New Jersey.....	259	57	201	39	163	177	35	142	284	56	228
New Mexico.....	63	24	38	14	25	33	11	22	322	105	217
New York.....	897	188	710	127	582	646	122	525	372	70	301
North Carolina.....	187	30	157	43	114	134	38	66	284	80	204
North Dakota.....	42	7	35	9	27	22	7	15	347	108	238
Ohio.....	435	93	342	71	271	292	63	220	289	62	227
Oklahoma.....	141	45	96	32	64	79	24	55	323	99	223
Oregon.....	103	22	81	27	54	69	23	46	372	123	249
Pennsylvania.....	500	135	364	95	269	300	89	211	263	78	186
Rhode Island.....	42	13	29	10	19	27	9	18	311	108	204
South Carolina.....	103	24	78	22	56	65	20	45	268	81	187
South Dakota.....	46	10	36	9	28	24	7	17	339	97	242
Tennessee.....	170	33	132	30	101	113	28	84	309	77	232
Texas.....	463	120	343	80	263	306	68	230	302	67	235
Utah.....	73	29	43	15	28	34	11	23	349	114	235
Vermont.....	20	3	16	6	10	13	5	7	328	139	189
Virginia.....	203	72	131	43	88	116	39	77	278	93	185
Washington.....	185	48	138	36	102	109	30	79	362	101	202
West Virginia.....	72	12	61	23	38	55	20	35	312	113	200
Wisconsin.....	193	22	171	35	136	132	27	104	322	67	255
Wyoming.....	23	5	18	5	12	15	4	10	405	121	284

<sup>1</sup> Federal civilian employment within the U.S. as of September 1962, including employees of the National Guard paid directly from the Federal treasury. Total accordingly differs from Federal employment reported in tables 564 and 565 which pertain to October 1962 and include employees working outside U.S.

<sup>2</sup> Subject to sampling variation.

<sup>3</sup> Based on estimated population as of July 1, 1962.

<sup>4</sup> Data for Federal employees in the District of Columbia are for Washington, D.C., Standard Metropolitan Statistical Area, and include substantial numbers of employees working in suburban locations in Maryland and Virginia.

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1962*.

## State and Local Finances and Employment

## No. 568. STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY TYPE OF GOVERNMENT: 1955 TO 1962

[For October, except as noted. Beginning 1959, includes Alaska and Hawaii. For payrolls, see also *Historical Statistics, Colonial Times to 1957*, series Y 223-240]

ITEM	STATE AND LOCAL			State	LOCAL <sup>1</sup>					
	Total	Education	Other		Total	Counties	Municipalities	School districts	Other (townships and special districts)	
<b>EMPLOYEES (1,000)</b>										
All employees, 1962-----	6,890	3,246	3,644	1,682	5,208	884	1,720	2,176	420	
Full-time-----	5,642	2,542	3,100	1,406	4,236	750	1,446	1,782	259	
Part-time-----	1,248	704	544	276	972	134	274	394	170	
Full-time equivalent:										
1955-----	4,487	1,935	2,552	1,129	3,358	557	1,252	1,340	209	
1956-----	4,687	2,032	2,655	1,188	3,499	582	1,292	1,413	213	
1957 (April)-----	4,793	2,093	2,700	1,205	3,587	598	1,297	1,450	222	
1958-----	5,171	2,270	2,901	1,312	3,859	627	1,372	1,570	289	
1959-----	5,342	2,396	2,946	1,357	3,984	650	1,406	1,633	288	
1960-----	5,570	2,525	3,046	1,411	4,159	672	1,447	1,727	302	
1961-----	5,845	2,652	3,193	1,437	4,408	742	1,509	1,834	300	
1962-----	5,937	2,728	3,210	1,479	4,459	784	1,496	1,893	286	
<b>MONTHLY PAYROLL (\$1,000,000)</b>										
1955-----	1,419	662	757	340	1,078	148	414	453	64	
1956-----	1,566	734	831	382	1,184	162	450	503	69	
1957 (April)-----	1,615	758	857	388	1,226	169	461	510	77	
1958-----	1,886	906	980	465	1,421	195	511	617	106	
1959-----	2,042	999	1,042	506	1,536	210	548	669	109	
1960-----	2,215	1,095	1,120	545	1,670	229	583	735	118	
1961-----	2,420	1,205	1,215	587	1,833	264	638	811	120	
1962-----	2,613	1,330	1,284	635	1,079	296	666	901	116	

<sup>1</sup> Subject to sampling variation. Beginning 1958, amounts for particular types of local governments, being based on a subsample, do not add precisely to "total" shown for local governments as a whole.

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1962*.

## No. 569. STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: 1962

[For October. Includes Alaska and Hawaii]

FUNCTION	ALL EMPLOYEES (1,000)			FULL-TIME EQUIVALENT EMPLOYMENT (1,000)			MONTHLY PAYROLL (\$1,000,000)			Average monthly earnings, full-time employees (dollars)	
	Total	State	Local	Total	State	Local	Total	State	Local		
<b>All functions-----</b>											
Education-----	6,890	1,682	5,208	5,937	1,479	4,459	2,613	635	1,979	443	
Local schools-----	3,246	556	2,690	2,728	300	2,338	1,330	202	1,128	404	
Instructional personnel-----	2,634	9	2,625	2,310	8	2,303	1,112	4	1,108	388	
Other-----	1,787	7	1,780	1,679	7	1,672	909	4	905	542	
Institutions of higher education-----	847	2	845	632	1	631	203	1	202	321	
Other-----	578	514	65	387	351	36	204	184	20	537	
34	34	-----	30	30	-----	14	14	-----	-----	400	
Functions other than education-----	3,644	1,126	2,518	3,210	1,089	2,121	1,284	433	851	401	
Highways-----	549	266	284	522	260	262	205	107	98	393	
Public welfare-----	139	51	88	133	49	84	49	19	31	371	
Hospitals-----	636	326	310	614	319	295	195	106	88	317	
Health-----	86	30	56	80	29	51	35	13	22	431	
Sanitation-----	161	161	152	152	-----	152	50	50	50	885	
Police protection-----	360	36	324	318	35	283	148	17	131	405	
Local fire protection-----	216	216	153	153	-----	153	73	73	73	486	
Natural resources-----	143	111	32	123	98	25	51	42	9	416	
Water supply-----	116	116	98	98	40	40	-----	40	40	407	
Other local utilities-----	133	133	130	130	-----	130	66	66	66	510	
General control-----	227	21	206	171	20	151	73	12	62	431	
All other-----	877	285	593	715	281	434	201	110	172	407	

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1962*.

## Employment

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No. 570. STATE AND LOCAL GOVERNMENT EMPLOYMENT (FULL-TIME EQUIVALENT),  
BY SELECTED FUNCTION—STATES: 1962

[For October]

STATE	All functions	EDUCATION		FUNCTIONS OTHER THAN EDUCATION							
		Total	Local schools only	Total <sup>1</sup>	Highways	Hospitals	Sanitation	Police protection	Local fire protection	Natural resources	General control
U.S.	5,937,241	2,727,721	2,310,056	3,209,561	521,884	613,981	152,530	317,513	153,171	122,767	171,023
Ala.	96,569	43,892	37,205	52,677	12,997	11,801	2,494	4,056	1,775	2,464	2,046
Alaska	8,252	3,806	3,222	4,447	1,297	63	81	284	80	352	423
Ariz.	50,845	27,265	22,273	23,580	5,100	2,621	1,234	2,373	911	1,296	1,202
Ark.	47,604	25,027	20,854	22,578	5,887	3,911	862	1,748	804	1,942	1,134
Calif.	626,822	291,111	236,516	335,711	37,321	57,027	9,003	33,230	17,319	16,842	18,010
Colo.	70,125	36,651	28,126	33,474	5,820	6,260	865	2,817	1,253	1,875	2,644
Conn.	77,223	35,261	30,945	41,962	7,075	7,067	1,870	4,073	3,187	645	2,162
Del.	15,924	7,748	6,100	8,176	1,587	1,214	541	784	277	254	587
D.C.	27,489	7,576	7,413	10,913	1,365	2,655	2,514	3,056	1,275	630	
Fla.	185,211	70,736	68,911	105,475	14,812	22,060	7,146	10,656	4,346	4,856	5,385
Ga.	124,817	55,291	49,242	66,526	12,256	17,018	4,925	5,376	2,576	3,682	3,173
Hawaii	22,564	9,003	7,201	13,561	2,160	1,904	716	1,118	667	764	877
Idaho	24,334	12,217	9,243	12,118	3,000	1,876	172	900	384	1,615	731
Ill.	300,088	135,082	118,416	165,006	22,056	29,919	5,888	21,301	9,144	3,150	8,825
Ind.	141,769	70,747	56,500	71,023	11,783	14,388	3,060	6,694	4,564	2,326	4,101
Iowa	94,013	49,938	41,744	44,074	9,436	9,478	1,518	3,327	1,450	2,589	2,624
Kans.	79,537	41,517	32,842	38,020	9,164	7,151	1,124	2,979	1,457	1,607	2,679
Ky.	82,725	42,369	36,224	40,356	9,681	7,115	1,711	3,997	1,534	2,525	2,510
La.	119,470	56,486	47,037	62,983	11,587	11,580	3,457	5,438	2,466	5,175	3,095
Maine	30,164	14,572	12,656	15,502	4,808	2,020	276	1,142	808	1,192	728
Md.	103,164	49,372	41,577	53,792	7,537	10,642	3,727	7,185	2,955	1,036	2,105
Mass.	176,050	61,318	57,430	114,731	17,116	23,928	3,331	11,154	10,241	1,120	4,639
Mich.	257,290	125,148	99,605	132,141	17,483	34,724	7,239	13,581	6,399	2,982	6,001
Minn.	112,479	56,833	46,721	55,647	10,400	12,264	1,789	4,098	1,839	2,636	3,314
Miss.	67,663	33,209	24,816	34,454	9,054	7,915	1,910	2,385	900	2,438	1,762
Mo.	123,200	57,258	50,900	66,032	10,403	15,032	2,201	7,745	3,471	2,106	4,374
Mont.	25,257	12,270	10,216	12,987	3,261	1,450	354	1,170	348	1,155	1,049
Nebr.	52,974	24,968	20,400	28,005	5,390	4,883	503	1,969	775	1,725	1,856
Nev.	13,473	5,386	4,562	8,087	1,647	1,625	115	897	384	448	547
N.H.	17,863	7,164	5,680	10,700	2,752	1,934	162	760	654	598	442
N.J.	177,216	79,395	73,009	97,851	12,951	17,446	4,970	13,842	6,000	2,143	6,441
N. Mex.	32,849	18,011	14,095	14,888	3,049	1,817	859	1,276	460	991	642
N.Y.	646,485	219,883	199,054	426,602	41,218	93,879	25,597	45,034	19,735	5,550	19,903
N.C.	134,266	69,911	60,526	64,355	12,322	12,901	3,732	5,525	2,348	4,148	2,600
N. Dak.	22,251	10,903	8,416	11,348	3,373	1,176	279	677	192	575	776
Ohio	292,101	140,274	120,819	151,827	24,529	28,871	8,562	13,880	7,903	3,075	10,128
Okla.	38,992	31,360	31,360	7,931	8,189	1,770	3,108	1,627	2,697		2,267
Oreg.	69,404	36,096	29,017	33,308	6,914	4,302	609	2,917	1,334	2,292	1,701
Pa.	299,600	133,383	122,280	166,217	31,293	26,147	7,035	20,376	7,237	3,467	11,217
R.I.	26,941	12,758	10,855	14,181	1,844	2,635	564	1,489	1,261	366	589
S.C.	65,225	33,332	28,500	31,893	6,265	7,921	1,084	2,880	6,069	2,373	1,358
S. Dak.	24,441	12,664	10,682	11,777	3,629	1,026	233	680	241	889	1,019
Tenn.	112,528	48,532	41,005	63,995	12,762	11,847	3,436	4,339	2,273	3,714	2,897
Tex.	306,280	156,134	132,373	150,146	29,627	24,699	9,957	13,976	7,723	6,775	8,270
Utah	33,766	20,209	14,983	13,556	2,819	1,965	500	1,301	505	854	853
Vt.	12,795	6,325	4,826	6,471	2,261	696	41	425	197	810	283
Va.	116,163	57,227	48,920	58,937	13,357	9,798	4,057	5,155	2,136	2,778	2,452
Wash.	108,926	54,915	44,394	54,010	8,982	7,335	1,125	4,218	2,436	3,208	2,091
W. Va.	55,403	29,095	24,741	26,308	7,207	4,871	948	1,899	785	1,263	1,463
Wis.	131,742	61,286	50,201	70,456	12,482	13,121	4,274	6,651	3,378	2,753	3,019
Wyo.	14,789	6,998	5,178	7,791	1,784	1,887	176	582	181	644	

<sup>1</sup> Includes functions not shown separately.Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1962*.

## State and Local Finances and Employment

## No. 571. EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS IN RELATION TO POPULATION, FOR SELECTED FUNCTIONS—STATES: 1962

[For October. Number of employees (full-time equivalent) per 10,000 population]

STATE	All functions	EDUCATION			FUNCTIONS OTHER THAN EDUCATION							
		Total	Local schools		Highways	Health and hospitals	Sanitation	Police protection	Local fire protection	Natural resources	Local utilities	
			Instructional personnel	Other								
U.S.-----	319	146	91	33	173	28	37	9	17	8	7	12
Alabama-----	288	131	86	25	157	39	39	8	12	5	7	10
Alaska-----	335	155	97	34	181	53	17	4	12	3	14	6
Arizona-----	337	181	102	45	156	34	21	9	16	6	9	14
Arkansas-----	261	137	87	27	124	32	25	5	10	4	11	6
California-----	369	172	93	47	198	22	30	5	20	10	10	16
Colorado-----	368	192	106	41	176	31	37	5	15	7	10	12
Connecticut-----	297	136	93	27	182	31	32	8	19	12	2	4
Delaware-----	330	165	93	37	174	34	32	12	17	6	5	8
Dist. of Col.-----	351	97	68	26	254	17	46	32	39	16	-----	8
Florida-----	339	146	87	39	193	27	47	14	20	8	9	14
Georgia-----	304	142	92	28	162	30	48	12	13	6	9	8
Hawaii-----	326	130	87	17	196	31	36	10	16	10	11	11
Idaho-----	349	175	99	33	174	43	32	2	14	6	23	5
Illinois-----	296	133	84	33	163	22	32	6	21	9	3	18
Indiana-----	301	150	87	33	151	25	32	6	14	10	5	10
Iowa-----	339	180	109	42	159	34	36	5	12	5	9	8
Kansas-----	358	187	109	39	171	41	36	5	13	7	7	12
Kentucky-----	268	137	89	28	131	31	28	6	13	5	8	8
Louisiana-----	359	170	93	49	189	35	41	10	16	7	16	11
Maine-----	302	146	97	30	155	49	23	2	11	8	12	6
Maryland-----	323	155	90	40	169	24	40	12	23	9	3	5
Massachusetts-----	341	119	86	25	222	33	51	7	22	20	2	20
Michigan-----	322	157	90	34	165	22	47	9	17	8	4	10
Minnesota-----	324	164	96	38	160	30	37	5	12	5	8	9
Mississippi-----	301	148	85	25	153	40	40	9	11	4	11	7
Missouri-----	284	132	81	36	152	24	39	5	18	8	5	8
Montana-----	356	173	106	38	183	46	23	5	17	5	16	6
Nebraska-----	357	168	107	30	189	36	35	4	13	5	12	36
Nevada-----	402	161	106	30	241	49	54	4	27	11	13	4
New Hampshire-----	283	113	73	17	169	44	35	3	12	10	9	6
New Jersey-----	284	127	89	28	157	21	32	8	22	10	3	5
New Mexico-----	322	177	100	38	145	30	23	10	13	5	10	8
New York-----	372	126	86	28	245	24	60	15	26	11	3	25
North Carolina-----	284	148	97	31	136	26	31	8	12	5	9	6
North Dakota-----	347	170	101	30	177	53	22	4	11	3	9	5
Ohio-----	289	139	85	35	150	24	33	8	14	8	3	10
Oklahoma-----	323	160	93	35	163	32	36	7	13	7	11	9
Oregon-----	372	194	110	45	179	37	27	4	16	7	12	10
Pennsylvania-----	263	117	77	31	146	28	26	7	18	6	3	4
Rhode Island-----	311	147	94	31	164	21	35	7	17	15	4	5
South Carolina-----	268	137	95	22	131	26	36	9	12	4	10	6
South Dakota-----	339	176	119	30	163	50	16	3	9	3	12	6
Tennessee-----	309	133	86	27	176	35	38	9	12	6	10	23
Texas-----	303	154	98	33	148	29	27	10	14	8	7	12
Utah-----	349	209	110	45	140	29	25	5	13	5	9	8
Vermont-----	328	102	97	26	166	58	23	1	11	5	21	6
Virginia-----	278	137	89	28	141	32	28	10	12	5	7	5
Washington-----	362	183	105	43	180	30	28	4	14	8	11	26
West Virginia-----	312	164	100	40	148	41	30	5	11	4	7	3
Wisconsin-----	321	149	87	35	172	31	36	10	16	8	7	6
Wyoming-----	405	192	107	35	213	49	55	5	16	5	18	6

<sup>1</sup> Includes functions not shown separately.Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1962*.

# Payrolls

439

## No. 572. STATE AND LOCAL GOVERNMENT PAYROLLS, BY SELECTED FUNCTIONS— STATES: 1962

[In thousands of dollars. For October]

STATE	All functions	EDUCATION		FUNCTIONS OTHER THAN EDUCATION							
		Total	Local schools only	Total	Highways	Hospitals	Sanitation	Police protection	Local fire protection	Natural resources	General control
U.S.	2,613,402	1,329,784	1,111,786	1,283,618	204,658	194,553	58,722	147,594	73,445	50,763	73,080
Ala.	30,996	15,687	13,154	15,309	3,602	2,376	613	1,405	677	824	692
Alaska	5,957	3,069	2,634	2,888	391	24	56	195	57	222	242
Ariz.	24,158	14,338	11,576	9,821	2,260	774	446	1,082	428	537	566
Ark.	15,044	8,852	7,091	6,192	1,540	823	221	530	268	605	328
Calif.	352,472	172,166	137,150	180,307	21,565	23,889	4,834	20,273	11,405	9,391	10,686
Colo.	30,160	16,987	12,452	13,192	2,405	2,101	346	1,244	580	788	938
Conn.	37,197	19,350	17,123	17,847	3,290	2,657	818	2,318	1,504	305	1,044
Del.	6,466	3,742	3,118	2,724	520	338	175	317	110	69	215
D.C.	14,003	4,335	4,216	9,669	705	1,070	1,029	1,616	714	-----	883
Fla.	69,836	34,354	29,264	35,483	4,796	5,734	2,184	4,215	1,837	1,647	2,138
Ga.	41,190	21,432	17,809	19,758	3,604	3,934	1,165	1,871	949	1,190	1,102
Hawaii	11,358	4,662	3,571	6,696	1,003	791	320	619	392	416	543
Idaho	9,162	4,843	3,576	4,319	1,234	533	60	367	152	556	241
Ill.	149,099	73,892	64,028	75,207	11,475	10,472	3,209	10,643	4,252	1,364	3,922
Ind.	60,586	36,832	29,582	23,754	3,996	3,675	1,071	2,892	1,765	921	1,325
Iowa	37,831	22,068	17,381	15,762	3,753	2,735	561	1,301	659	1,034	963
Kans.	31,417	18,487	14,045	12,930	3,196	2,052	365	1,070	580	698	822
Ky.	31,090	17,830	14,769	13,260	3,320	1,794	537	1,484	577	800	836
La.	42,715	22,689	18,499	20,026	3,400	2,734	914	2,006	891	1,928	1,127
Maine	10,901	5,611	4,743	5,200	1,622	627	81	427	272	476	253
Md.	44,845	24,615	21,169	20,230	2,846	3,303	1,384	2,007	1,294	462	910
Mass.	76,458	30,440	28,600	46,018	6,448	7,983	1,269	5,153	4,790	439	1,975
Mich.	124,830	67,135	52,279	57,695	8,069	12,507	3,163	6,846	3,224	1,548	2,793
Minn.	52,866	29,835	23,716	23,031	4,672	4,110	677	1,919	952	1,099	1,330
Miss.	19,781	10,679	7,692	9,102	2,286	1,431	395	803	340	804	504
Mo.	47,040	24,966	22,033	22,974	3,756	4,050	761	3,245	1,555	897	1,568
Mont.	10,601	5,735	4,646	4,866	1,498	397	141	421	146	478	303
Nebr.	19,495	9,740	7,898	9,750	1,821	1,332	177	733	327	643	554
Nev.	6,195	2,630	2,178	3,565	782	543	51	435	204	242	225
N.H.	6,849	3,143	2,338	3,707	1,091	586	48	307	246	225	131
N.J.	87,465	47,286	43,504	40,170	5,198	5,682	2,036	6,705	3,029	984	2,911
N. Mex.	13,675	8,399	6,546	5,276	1,125	450	277	507	215	453	235
N.Y.	323,813	129,961	116,815	103,852	18,424	35,682	12,158	24,253	10,583	2,533	10,131
N.C.	52,809	31,782	27,274	21,027	4,475	3,485	906	2,013	848	1,482	984
N. Dak.	8,454	4,891	3,646	3,563	1,119	326	95	248	82	248	199
Ohio	122,200	64,415	55,453	58,884	9,804	8,891	3,444	6,332	3,833	1,270	4,041
Okla.	28,534	16,542	12,865	11,902	2,281	1,834	498	1,059	613	908	834
Oreg.	31,702	17,133	13,594	14,540	3,211	1,480	276	1,380	715	928	817
Pa.	123,958	61,162	55,581	62,706	11,806	7,886	3,187	8,905	2,854	1,666	4,569
R.I.	11,757	6,502	5,601	5,256	688	830	215	612	511	143	207
S.C.	21,727	12,590	10,736	9,137	1,701	1,786	428	986	325	840	400
S. Dak.	8,651	4,817	3,857	3,833	1,254	238	76	235	80	388	266
Tenn.	38,089	18,375	15,484	19,693	3,516	2,529	953	1,551	921	904	1,003
Tex.	117,307	67,467	56,009	49,840	9,880	5,950	2,079	5,397	3,206	2,168	3,203
Utah	14,316	9,112	6,273	5,204	1,186	537	185	520	232	367	325
Vt.	4,991	2,610	1,937	2,381	873	249	16	163	74	228	100
Va.	44,530	24,706	20,866	19,824	4,246	2,600	1,113	2,037	907	1,151	965
Wash.	52,714	27,919	21,846	24,795	4,487	2,518	516	1,939	1,216	1,522	944
W. Va.	10,474	11,819	9,888	7,655	2,082	1,045	276	638	283	453	433
Wis.	58,565	28,859	23,262	20,706	5,078	4,685	1,957	3,139	1,699	1,256	1,716
Wyo.	6,099	3,296	2,330	2,803	782	496	65	226	78	266	153

<sup>1</sup> Includes functions not shown separately.

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1962*.

No. 573. STATE AND LOCAL GOVERNMENT PAYROLLS, BY LEVEL OF GOVERNMENT,  
AND AVERAGE EARNINGS (FULL-TIME EMPLOYEES)—STATES: 1962

[For October]

STATE	PAYROLLS, ALL EMPLOYEES						AVERAGE MONTHLY EARNINGS, FULL-TIME EMPLOYEES (dollars)	
	Amount (\$1,000)			Percent of total				
	Total	State	Local	Total	State	Local		
United States.....	2,613,402	634,822	1,978,580	100.0	24.3	75.7	443	
Alabama.....	30,996	8,163	22,833	100.0	26.3	73.7	326	
Alaska.....	5,957	3,069	2,888	100.0	51.5	48.5	725	
Arizona.....	24,158	8,933	18,225	100.0	24.6	75.4	477	
Arkansas.....	15,044	5,108	9,936	100.0	34.0	66.0	319	
California.....	352,472	81,664	270,808	100.0	23.2	76.8	566	
Colorado.....	30,160	8,780	21,379	100.0	29.1	70.9	433	
Connecticut.....	37,197	10,723	26,474	100.0	28.8	71.2	483	
Delaware.....	6,466	2,193	4,273	100.0	33.9	66.1	302	
District of Columbia.....	14,003	-----	14,003	100.0	-----	100.0	509	
Florida.....	69,836	14,876	54,960	100.0	21.3	78.7	379	
Georgia.....	41,190	10,681	30,509	100.0	25.9	74.1	334	
Hawaii.....	11,358	7,608	3,750	100.0	67.0	33.0	503	
Idaho.....	9,162	2,924	6,238	100.0	31.9	68.1	383	
Illinois.....	149,099	28,889	120,210	100.0	19.4	80.6	500	
Indiana.....	60,586	15,217	45,369	100.0	25.1	74.9	430	
Iowa.....	37,831	10,956	26,874	100.0	29.0	71.0	405	
Kansas.....	31,417	8,950	22,468	100.0	28.5	71.5	398	
Kentucky.....	31,090	9,275	21,815	100.0	29.8	70.2	380	
Louisiana.....	42,715	14,308	28,407	100.0	33.5	66.5	359	
Maine.....	10,901	4,112	6,789	100.0	37.7	62.3	364	
Maryland.....	44,845	10,757	34,087	100.0	24.0	76.0	430	
Massachusetts.....	76,458	17,083	59,374	100.0	22.3	77.7	436	
Michigan.....	124,834	30,477	94,357	100.0	24.4	75.6	486	
Minnesota.....	52,866	13,830	39,036	100.0	26.2	73.8	470	
Mississippi.....	19,781	5,070	14,111	100.0	28.7	71.3	297	
Missouri.....	47,940	10,948	36,992	100.0	22.8	77.2	392	
Montana.....	10,601	3,555	7,046	100.0	33.5	66.5	424	
Nebraska.....	19,495	4,858	14,637	100.0	24.9	75.1	371	
Nevada.....	6,195	1,767	4,428	100.0	28.5	71.5	463	
New Hampshire.....	6,849	2,823	4,026	100.0	41.2	58.8	388	
New Jersey.....	87,465	15,283	72,182	100.0	17.4	82.6	487	
New Mexico.....	13,075	4,473	9,202	100.0	32.7	67.3	418	
New York.....	323,813	57,407	266,406	100.0	17.7	82.3	502	
North Carolina.....	52,809	15,106	37,703	100.0	28.6	71.4	400	
North Dakota.....	8,454	2,909	5,545	100.0	34.4	65.6	405	
Ohio.....	123,299	24,800	98,499	100.0	20.1	79.9	425	
Oklahoma.....	28,534	8,901	19,633	100.0	31.2	68.8	364	
Oregon.....	31,702	10,424	21,278	100.0	32.9	67.1	461	
Pennsylvania.....	123,958	35,073	88,884	100.0	28.3	71.7	416	
Rhode Island.....	11,757	3,689	8,069	100.0	31.4	68.6	437	
South Carolina.....	21,727	6,588	15,139	100.0	30.3	69.7	337	
South Dakota.....	8,651	2,801	5,850	100.0	32.4	67.6	363	
Tennessee.....	38,069	8,722	29,347	100.0	22.9	77.1	347	
Texas.....	117,307	25,579	91,728	100.0	21.8	78.2	382	
Utah.....	14,316	5,290	9,025	100.0	37.0	63.0	426	
Vermont.....	4,991	2,304	2,686	100.0	46.2	53.8	395	
Virginia.....	44,530	14,134	30,396	100.0	31.7	68.3	447	
Washington.....	52,714	14,728	37,986	100.0	27.9	72.1	487	
West Virginia.....	19,474	6,586	12,888	100.0	33.8	66.2	354	
Wisconsin.....	58,565	12,894	45,671	100.0	22.0	78.0	428	
Wyoming.....	6,099	1,937	4,162	100.0	31.8	68.2	415	

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1962*.

# Employment and Payrolls

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## No. 574. EMPLOYMENT AND PAYROLLS OF CITIES OF 50,000 INHABITANTS OR MORE, BY FUNCTION AND BY POPULATION GROUP: 1962

[For October]

FUNCTION	Total <sup>1</sup>	1,000,000 or more	500,000 to 999,999 <sup>1</sup>	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999
Number of cities.....	310	5	17	21	18	69	180
Population, 1960.....1,000	63,463	17,484	11,611	8,282	4,265	9,309	12,512
Employees.....	1,115,201	419,938	210,712	115,776	64,358	142,250	162,167
Full-time.....	1,033,147	391,101	198,946	106,740	60,824	130,186	145,350
Part-time.....	82,054	28,837	11,766	9,036	3,534	12,064	16,817
Full-time equivalent.....	1,055,021	397,276	202,075	109,534	61,839	133,970	150,327
For common city functions.....	637,809	201,730	128,408	75,620	41,604	86,480	103,958
Highways.....	58,474	18,284	9,707	7,139	3,890	8,143	11,311
Police protection.....	149,527	57,149	29,837	15,375	8,164	17,264	21,738
Fire protection.....	101,472	25,616	19,704	12,755	7,350	16,276	19,771
Sanitation.....	88,294	26,986	16,689	11,865	6,837	12,235	13,682
Water supply.....	48,887	11,430	10,945	6,887	3,952	7,646	8,007
Financial administration.....	25,082	8,119	4,756	2,541	1,461	3,722	4,483
General control.....	33,326	13,050	6,899	2,876	1,946	3,268	5,287
Other.....	132,767	41,096	29,871	16,191	8,004	17,926	19,679
For variable city functions.....	417,212	195,546	73,667	33,905	20,235	47,490	46,360
City-operated schools.....	182,233	65,890	29,621	19,094	12,810	25,543	29,325
Other.....	234,929	129,656	44,046	14,811	7,425	21,947	17,044
Monthly payrolls.....\$1,000	503,708	210,535	94,708	49,872	26,075	56,960	65,617
Full-time only.....do	492,948	206,688	93,184	48,576	25,648	55,369	63,484
For common city functions.....\$1,000	290,715	105,870	59,436	32,372	16,690	34,311	42,036
For variable city functions.....\$1,000	202,233	100,818	33,748	16,204	8,957	21,058	21,448
City-operated schools do.....	102,145	41,059	15,614	10,475	6,350	13,165	15,482
Other.....do	100,089	59,760	18,134	5,729	2,607	7,892	5,966
Average monthly earnings of full-time employees:							
For common city functions.....	\$464	\$529	\$468	\$438	\$407	\$408	\$418
For variable city functions.....	498	528	469	494	452	457	479
City-operated schools.....	587	667	548	574	507	534	544
Other.....	430	462	417	393	357	368	366
Employees (full-time equivalent) per 10,000 population:							
For common city functions.....	100.5	115.4	110.6	91.3	97.5	92.9	83.1
Highways.....	9.2	10.5	8.4	8.6	9.1	8.7	9.0
Police protection.....	23.6	32.7	25.7	18.6	19.1	18.5	17.4
Fire protection.....	16.0	14.7	17.0	15.4	17.2	17.5	15.8
Sanitation and water supply.....	21.6	21.9	23.8	22.6	25.3	21.3	17.3
Financial administration.....	4.0	4.6	4.1	3.1	3.4	4.0	3.6
General control.....	5.3	7.5	5.9	3.5	4.6	3.5	4.2
Other.....	20.9	23.5	25.7	19.5	18.8	19.3	15.7
For variable city functions.....	65.7	111.8	63.4	41.0	47.4	51.0	37.1
City-operated schools.....	28.7	37.7	25.5	23.1	30.0	27.4	23.4
Other.....	37.0	74.2	37.9	17.9	17.4	23.6	13.6

<sup>1</sup> Includes city of Honolulu.

Source: Department of Commerce, Bureau of the Census; annual report, *City Employment in 1962*.